

Community Punishment and Corrections Programs Accounting and Auditing Manual



Department of Examiners of Public Accounts

**50 North Ripley Street, Room 3201
P.O. Box 302251
Montgomery, Alabama 36130-2251
Website: www.examiners.alabama.gov**

Ronald L. Jones, Chief Examiner



State of Alabama
Department of
Examiners of Public Accounts

Telephone (334) 242-9200
FAX (334) 242-1775

Ronald L. Jones
Chief Examiner

Mailing Address:
P.O. Box 302251
Montgomery, AL 36130-2251

Location:
Gordon Persons Building
50 North Ripley Street, Room 3201
Montgomery, AL 36104-3833

January 31, 2011

**TO: Users of Department of Examiners of Public Accounts Accounting and Auditing Manual
for Community Punishment and Corrections Programs**

This accounting and auditing manual sets forth the standards and requirements for accounting and audits of community punishment and corrections programs and is to be used for fiscal years ending September 30, 2011 or later.

The objective of this manual is to promote better, more consistent accounting and audits of the stewardship of Alabama taxpayers' money and to ensure that officials uphold the public trust.

This manual was developed in cooperation with the State of Alabama Department of Corrections. Suggestions for improvements to this manual are welcomed.

Sincerely,

RONALD L. JONES
Chief Examiner

**COMMUNITY PUNISHMENT AND CORRECTIONS PROGRAMS
ACCOUNTING AND AUDITING MANUAL**

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INTRODUCTION

The *Code of Alabama 1975*, Sections 15-18-170 through 15-18-186 is titled the “Alabama Community Punishment and Corrections Act”. This Act states that a county or group of counties may establish a community punishment and corrections program for state and county inmates or youthful offenders in the custody of the county. The program shall be established by a county by resolution adopted by the county commission or by community punishment and corrections authorities or other nonprofit entities as provided herein. The State of Alabama Department of Corrections is authorized by the Act to contract with such counties, authorities, or other nonprofit entities to provide funds for start-up costs and the costs of maintenance, including medical expenses, of state inmates participating in the program.

This manual establishes uniform accounting and auditing standards for community punishment and corrections programs which fulfill requirements of the *Code of Alabama 1975*, Section 15-18-181. This manual was prepared and promulgated by the State of Alabama Department of Examiners of Public Accounts (EPA) under the authority and responsibility provided by Section 15-18-181.

EFFECTIVE DATE

The provisions of this manual are effective immediately upon issuance.

ACCOUNTING STANDARDS

The *Code of Alabama 1975*, Section 15-18-178 states that any county government program or authority formed by one or more counties is eligible to apply for direct and continuing financial contracts and grants from the Alabama Department of Corrections. Such county programs and authorities established by county government shall follow the generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB) applicable to state and local governmental entities.

Section 15-18-178 also provides that a nonprofit entity may become eligible to receive grants and contracts to carry out a program. Such nongovernmental nonprofit programs shall follow the generally accepted accounting principles established by the Financial Accounting Standards Board (FASB) applicable to not-for-profit organizations.

NOTIFICATION OF ENGAGEMENT OF AUDITOR

The *Code of Alabama 1975*, Section 15-18-181 states that “the annual reports and all records of accounts and financial records of all funds received by grant, contract or otherwise from state, local or federal sources, shall be subject to audit annually by the Chief Examiner of the Department of Public Accounts or the Department of Corrections, or both. The audit may be performed by a licensed independent certified public accountant approved by the Chief Examiner....” The governing boards of all community punishment and corrections programs shall notify the Chief Examiner of Public Accounts of any engagement to be performed by a certified public accountant. Acceptable forms of notification include either a copy of the engagement letter signed by a representative of the governing board or a letter of transmittal signed by a representative of the governing board accompanying an engagement letter. The engagement letter must include a statement that the audit will be performed in accordance with procedures contained in this *Community Punishment and Corrections Accounting and Auditing Manual* published by the Alabama Department of Examiners of Public Accounts.

AGREED-UPON PROCEDURES ENGAGEMENTS

The State of Alabama Department of Corrections has transitioned its funding agreements with the various community punishment and corrections programs to focus auditing efforts primarily on compliance with specific program requirements rather than on general financial statement reporting. An “audit” as defined by the applicable state law (the *Code of Alabama 1975*, Section 15-18-181) is not required to be a financial statement audit, but may be defined as an “agreed-upon procedures” engagement. The Department of Corrections has determined that an agreed-upon procedures report is more useful than a financial statement opinion. As a result, an agreed-upon procedures report is required *instead of* an opinion on the financial statements.

Guidance for auditors performing agreed-upon procedures engagements may be found in Section AT 201 and Section AT 601 of the *Codification of Statements on Standards for Attestation Engagements* issued by the American Institute of Certified Public Accountants.

SCOPE OF AGREED-UPON PROCEDURES

The agreed-upon procedures to be performed by the auditor have been developed and approved by both the Department of Examiners of Public Accounts and the Alabama Department of Corrections. These procedures are hereby promulgated by the Chief Examiner of Public Accounts in this manual. The objective of the agreed-upon procedures is to present specific findings to assist the Department of Corrections in evaluating a community punishment and corrections program’s compliance with its funding agreement with the Department of Corrections.

The agreed-upon procedures should include only the Department of Corrections funded programs. The agreed upon procedures should also include money collected from offenders participating in the program.

The agreed-upon procedures should be performed in accordance with Section AT 201 and Section AT 601 of the *Codification of Statements on Standards for Attestation Engagements* issued by the American Institute of Certified Public Accountants. The auditor is engaged to perform agreed-upon procedures to assist the Department of Corrections in evaluating the community punishment and corrections program's compliance with specified requirements. The compliance requirements may be either financial or nonfinancial and can involve examining several types of program records. The Chief Examiner of Public Accounts requires that tests of financial and other transactions be made to determine compliance with the requirements applicable to those transactions **regardless of materiality and the effect on the financial statements.**

If the auditor cannot obtain necessary records, the Chief Examiner should be notified. The Chief Examiner has statutory authority to subpoena necessary records.

AGREED-UPON PROCEDURES

(Note: The State of Alabama Department of Corrections will be referred to as "ADOC" in the remainder of this section. Community punishment and corrections programs will be referred to as "the program" in the remainder of this section.)

The following procedures should be performed for all engagements:

A. Planning The Engagement

1. Determine the type of entity being audited – governmental (county/city) or non-profit.
2. Obtain a list of board members and contact information, including their individual email addresses. Arrange an entrance conference with board members and management of the program to discuss the scope of the procedures to be performed and the information that will be needed.

3. Obtain an understanding of the specified compliance requirements by reviewing the applicable laws, regulations, rules, the *Minimum Standards for Community Corrections Programs* issued by the Alabama Department of Corrections, contracts and funding agreements, proposals, approved program plans and budgets, and grants that pertain to the compliance requirements.
4. Obtain an understanding of internal controls over ADOC-funded program compliance, including internal controls over cash receipts and disbursements, accounting, security of computer data, duties of administrative and accounting personnel, offender case management and supervision, protection of facilities and equipment, and other services provided to offenders. In the past, cash handling (receipts and disbursements) has been a high risk internal control area; therefore, an emphasis should be placed on all cash handling functions. The Department of Corrections has developed a compliance checklist to be used as a technical assistance tool by program management, ADOC personnel, and by auditors to assist in determining compliance with the *Minimum Standards for Community Corrections Programs*. This checklist should be used as a starting point to begin the process of gaining an understanding of the internal controls and policies and procedures applicable to the program. The checklist is included in this manual in Appendix II. It is recommended that the auditor provide the compliance checklist to program management or staff along with a request that they complete the checklist and provide all applicable policies and other documents listed to the auditor along with the completed checklist.

B. Perform Compliance Tests

1. Verify the existence of documents and items included in the compliance checklist (see 4. above). Review the policies and procedures of the program and other items identified in the checklist for adequacy, and determine whether the policies and procedures and other requirements have been implemented by the program and are being followed. Perform tests of financial transactions and non-financial documentation for applicable compliance items set forth in the next section of this manual entitled “SPECIFIC COMPLIANCE ITEMS TO BE TESTED”.
2. Consider subsequent events to determine whether any affect compliance. Two types of subsequent events require consideration. The first consists of events that provide additional information about the program’s compliance during the period addressed by the engagement. The second type consists of noncompliance that occurs subsequent to the period being reported on but before the date of the report.
3. Evaluate results of tests and prepare summary memorandum of results of tests, including findings and recommendations related to compliance. All problems noted, including but not limited to deficiencies and weaknesses in internal controls, or problems with compliance with policies and procedures, should be reported in the findings and recommendations.

C. Complete The Engagement

1. Obtain the required written representations as outlined in AT Section 601 from management of the program.
2. Based on the summary memorandums, prepare the report.

3. Conduct an exit conference with the appropriate officials of the program. Provide a draft report along with a letter requesting a written corrective action plan which includes the following information: a description of the planned corrective action to be taken for each finding and recommendation, the date that the corrective action is expected to be implemented, and the name, telephone number, and email address of a responsible contact person. The corrective action plan should be requested to be sent to the auditor no later than 10 business days after the exit conference.

SPECIFIC COMPLIANCE ITEMS TO BE TESTED

Funding is provided by the ADOC for three types of grants: Program start-up funding, program expansion funding, and ongoing offender supervision and program activities. The procedures below should be performed, as applicable, for the type(s) of funds received by the program.

Program Start-Up Grants and Program Expansion Grants

1. The records of the program should show that expenditures were made in compliance with a budget and agreement approved by ADOC. The objective of the agreed-upon procedures are to determine whether the program used ADOC funds for the approved start-up or expansion costs.
2. Select a sample of expenditures made from the ADOC start-up or expansion funds. Examine original vendor invoices and contracts, cancelled checks, bid or cost estimate documents (if any required), and other supporting documentation related to the expenditure. For personnel costs, examine payroll records for agreement with amount on budget. For rent, examine lease for compliance with terms of the lease. Travel and training expenses should be supported by an itemized claim signed by the official or employee.
3. Physically locate equipment purchased with start-up or expansion funds.

Ongoing Offender Supervision and Other Program Activities

1. The records of the program should show that supervision activities have been performed in accordance with ADOC established policies for eligible offenders listed on monthly invoices submitted to the Department of Corrections. The objectives of the agreed-upon procedures are to determine whether the program had adequate policies and procedures in place to ensure that invoices submitted to ADOC are accurate, to ensure that services invoiced were provided, and to ensure that supervision services provided to offenders are adequately documented in the records of the program.
2. Select a sample of monthly invoices submitted to ADOC. From those invoices selected, select a sample of offenders listed and obtain the case file for each offender selected. Examine documentation showing that the offender was participating in the program at the time of the invoice (i.e., determine whether the program failed to notify ADOC if the offender was released from or left the program).
3. For the same offenders selected in 2. above, examine documentation of supervision provided to determine that supervision is being adequately documented. Consider the circumstances and, if needed, confirm directly with several offenders that they were actually supervised and received the services. The auditor may use his or her professional judgment in determining whether direct confirmation with offenders is needed.
4. Determine if any fees were collected from offenders. Trace a sample of fees collected to the accounting records and bank deposits.

PROCEDURES FOR REPORTING

The auditor should report all findings noted as a result of performing the agreed-upon procedures. The concept of materiality does not apply to findings to be reported. The auditor should include a recommendation for corrective action for each finding. The report should be prepared using the format found in Section AT 601 of the *Codification of Statements on Standards for Attestation Engagements* issued by the American Institute of Certified Public Accountants. An example of the required report is shown in Appendix I.

A Schedule of Board Members should also be included in the report. Refer to the example in the Appendix I of this manual for guidance concerning the format and content of this Schedule. Both regular mail and email addresses should be included for each board member.

As previously mentioned, the program should prepare a written response and corrective action plan when deficiencies in internal control, noncompliance or violations of provisions of contracts or grant agreements or fraud or abuse are reported by the auditor.

All audit reports and response letters, including corrective action plans, should be submitted to the program. These items are also required to be submitted to the Alabama Department of Corrections and the Chief Examiner of Public Accounts.

CONTACTS WITH THE DEPARTMENT OF EXAMINERS OF PUBLIC ACCOUNTS

The following address should be used for submitting reports and for correspondence:

Chief Examiner of Public Accounts
Department of Examiners of Public Accounts
P. O. Box 302251
Montgomery, AL 36130-2251
Attention: Director State Audit Division

The Department will provide technical assistance upon request. Requests may be made in writing or by telephone at (334) 242-9200. The Department's website can be found at www.Examiners.Alabama.gov and the email address for correspondence related to this manual is Gail.Traylor@Examiners.Alabama.gov.

As stated above, contacts with the Chief Examiner should be made by the auditor when:

- a. the auditor finds evidence of fraud, abuse, irregularities or illegal acts
- b. there is uncertainty about audit requirements
- c. the auditor cannot gain access to necessary records.

In the event that a theft, fraud, or other illegal act is found by the auditor, the Chief Examiner of Public Accounts requires that the Department of Examiners of Public Accounts, Director State Audit Division also be notified before the engagement is completed. The Chief Examiner requires that the Department of Examiners of Public Accounts be notified immediately when evidence concerning the existence of fraud, abuse or illegal acts is uncovered. Although the auditor has no obligation to perform procedures beyond the agreed-upon procedures, if noncompliance comes to the auditor's attention by other means, such information should be reported. Also, the auditor may become aware of noncompliance that occurs subsequent to the period addressed by the engagement, and such noncompliance should also be reported. The Department of Examiners of Public Accounts will determine the nature and extent of fraud, abuse, and illegal acts and will establish any amounts due to be repaid by officials or employees. In addition, auditors should not release information or reports containing information on illegal acts or indications of such acts without first consulting with the Chief Examiner.

APPENDIX I

Example of an Agreed-upon Procedures Report on a Program's Compliance with Specified Requirements

Independent Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures enumerated below, which were agreed to by the State of Alabama Department of Corrections, solely to assist the specified parties in evaluating the (insert name of program)'s compliance with the *Code of Alabama 1975*, Sections 15-18-170 through 15-18-186 (titled the "Alabama Community Punishment and Corrections Act"); the resulting funding agreements between the Program and the State of Alabama Department of Corrections (ADOC); and the *Minimum Standards for Community Corrections Programs* issued by the ADOC; for the year ended September 30, 201X. Management is responsible for Program's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We performed the following agreed-upon procedures:

We verified the existence of documents, policies, and other items required by the *Minimum Standards for Community Corrections Programs* issued by the State of Alabama Department of Corrections. We reviewed the policies and procedures of the Program to determine compliance with the minimum standards and to determine whether the policies and procedures and other requirements had been implemented by the Program and were being followed.

We performed tests of financial transactions and non-financial information documenting that expenditures were made in compliance with the start-up funding agreement (*or expansion funding agreement*) and the related budget approved by ADOC. The objective of the tests was to determine whether the program used ADOC funds for the approved start-up (*or expansion*) costs. (*Include this paragraph if start-up or expansion expenditures were examined.*)

We performed tests of financial transactions and non-financial documentation that demonstrated compliance with the requirement that offender supervision activities had been performed in accordance with the law, the funding agreement, and established policies and minimum standards. The objectives of the tests were to determine whether the Program had adequate policies and procedures in place to ensure that invoices submitted to the State of Alabama Department of Corrections were accurate, to ensure that services invoiced were provided, and to ensure that supervision services provided to offenders and other related transactions were adequately documented in the records of the Program. (*Include this paragraph if supervision activities were examined.*)

We considered subsequent events to determine whether any affected compliance.

The following findings are a result of performing the agreed-upon procedures:

(Include applicable findings and recommendations here.)

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the State of Alabama Department of Corrections and is not intended to be and should not be used by anyone other than these specified parties.

(Signature of accountant)

(Date)

(Insert name of program here)
Board Members and Officials
October 1, 20XX through September 30, 20XX

Term Expires

Board Member

Hon. Joe Doe	Chairman	P. O. Box 1206 Fairfield, AL 36549 joedoe@aol.com	2015
Hon. Mary Doe	Member	107 George Street Anniston, AL 36201 MDoe62@att.net	2012
Hon. Leon Jones	Member	106 Maple Street Mobile, AL 35421 Jones.leon@hotmail.com	2011
Hon. Joe Smith	Member	P. O. Box 116 Daleville, AL 36803 smith.joseph@yahoo.com	Indefinite
Hon Jane Smith	Member	Room 512 State Office Building Montgomery, AL 36130 jsmith@place.alabama.gov	Indefinite

Official

Mr. James Douglas	Director	CP & C Program Office Room 759 Courthouse Annex Anytown, AL 36450 James.D@AACCP.org
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Note: Addresses should not be included for deceased persons and neither should an expiration date be included. Instead, the word (Deceased) in parentheses should be shown in the address column. When this Schedule is prepared for other entity types, such as a commission, change the wording from Board Members to Commission Members. Also, if there are no board members, the title of the exhibit should be "Officials."

APPENDIX II

Community Corrections Program Compliance Checklist and Questionnaire

ALABAMA DEPARTMENT OF CORRECTIONS
COMMUNITY CORRECTIONS PROGRAM MINIMUM STANDARDS
COMPLIANCE ITEMS



BASED ON THE
ALABAMA COMMUNITY CORRECTIONS STANDARDS

MINIMUM STANDARDS COMPLIANCE CHECKLIST

The community corrections checklist is a technical assistance tool, intended to assist the Alabama Department of Corrections Community Corrections Division (ADOC CCD), and local community corrections programs in the assessment process to measure compliance with ADOC CCP Minimum Standards. Maintaining compliance with these standards requires the ADOC and the local entities to consistently review the various procedures within the organization to ensure program compliance.

During the internal program assessment, the local entities are expected to check either compliance, non-compliance, or not applicable for each standard. A finding of compliance indicates that all of the requirements listed in the standard have been met. A finding of non-compliance indicates that all or part of the requirements listed in the standard has not been met. A not applicable response indicates that the standard is not relevant to the local entity being examined. A not applicable response requires a written justification.

The program assessment measures compliance with the Community Corrections Standards and statute governing all aspects of community corrections, including restitution collection, victim notification, and community service.

The objectives of the performance assessment are to determine:

1. whether the local entity is acquiring, protecting, and using its resources economically and efficiently;
2. whether the local entity has complied with applicable laws, regulations, and minimum standards; and
3. whether the goals included within the Community Punishment and Corrections Act are being achieved.

The external program assessment team will consist of the ADOC Community Corrections Division. The team may review documentation such as policies and procedures, building and fire inspections, personnel files, and offender files; interview program staff and offenders, inspect the facility, and observe daily operations during the course of the assessment.

Prior to the assessment, an engagement letter will be forwarded to local program directors and their Board of Directors/Governing Authority to document and confirm a pending assessment, the objective and scope of the assessment, and the responsibilities of local directors.

Following the assessment, the assessment team will meet with the local director to discuss the findings, and present recommendations for corrective action, if applicable. A follow-up report will be prepared by the assessment team and a copy forwarded to the local program director and their Board of Directors/Governing Authority within thirty (30) days. The report will detail all standards reviewed and whether or not the program is in compliance with the standards or statute. The program will be required to provide a letter of intent to the ADOC Director of Community Corrections, as to how and when specific deficiencies identified by the Director will be corrected. If no letter of intent is submitted to the Director within the time limit specified, or if the deficiencies are not corrected within forty-five (45) days after a letter has been submitted to the entity, the Director, with the approval of the Commissioner, may suspend any part or all of the funding until compliance is achieved. The procedures to address areas of non-compliance are as follows:

- Convene a board meeting with the Board of Directors/Governing Authority to discuss the assessment findings and recommendations, and develop a Corrective Action Plan to address areas of non-compliance.
- Submit a Corrective Action Plan approved by the Board of Directors/Governing Authority, and a copy of the board meeting minutes to the ADOC Director of Community Corrections for review.

ADMINISTRATION (AP)				
1.00	Administration/Organization	YES	NO	N/A
1.01	Has the CCP Director submitted a CCP plan to the ADOC CCD for approval in accordance with established ADOC policies, procedures, and directives?			
1.02	Does the CCP have on file a CCP plan which has been approved by the ADOC?			
1.03	Does the CCP plan maintained at the local headquarters include the current documentation to determine if the program is currently recognized as a legal entity as outlined in the provisions of this standard?			
1.04	Does the CCP have a copy of ADOC AR 490 on file that has been reviewed by all employees, and the date of the last review?			
1.05	Does the CCP have written policies and procedures to notify the ADOC in writing within ten (10) working days of the change in the CCP Director?			
2.00	Personnel	YES	NO	N/A
2.01	Does the CCP have written personnel policies that have been approved by the Board of Directors or governing authority?			
2.02	Does the CCP have a written policy that defines ethical and professional conduct between staff or agents and offenders under supervision?			
2.03	Does the CCP have written policies and procedures that require criminal records checks on all staff members prior to hiring?			
2.04	Does the CCP have any employees who are on probation, parole, or other conditional release for a felony or misdemeanor?			
2.05	Does the CCP have written policies and procedures to insure compliance with all federal/state/county/municipal employment practices?			
3.00	Management			
3.01	Does the CCP maintain a written policies and procedures manual, readily accessible to all staff that describes the purpose, philosophy, and programs and services, and operating procedures of the program?			
3.02	Does the CCP have written policies and procedures that insure all staff members are familiar with the contents of the “policies and procedures manual”, and the CCP Director or Board of Directors conducts a review annually?			

3.03	Does the CCP have written policies and procedures to address the collection of offender fees in accordance with this standard?			
3.04	Does the CCP participate in a program assessment as directed by ADOC?			
3.05	Does the CCP participate in a compliance audit as directed by the AODC?			
3.06	Has the CCP established written policies and procedures pursuant to compliance with ADOC AR 490 regarding 1) Re-imbusement invoice to ADOC, 2) Felony offenders with serious medical conditions, 3) Death of an offender?			
4.00	Program Evaluation			
	Does the CCP participate in the ADOC approved program evaluation?			
5.00	Programs			
5.01	Are there written policies and procedures for assigning each offender to a case manager within three (3) working days after his/her admission to the program?			
5.02	Are there written policies and procedures requiring that offender orientation be completed within ten (10) working days of program assignment?			
5.03	Does the CCP have written policies and procedures addressing the supervision and treatment needs of offenders in accordance with an ADOC approved risk/needs assessment tool or instrument?			
5.04	Does the CCP provide guidance and assistance to the offender in obtaining employment, and document the results in his/her case file?			
5.05	Does the CCP have a written policy to address each offender's educational/vocational needs?			
5.06	Has the CCP established written policies and procedures governing offender referrals to certified treatment providers?			
5.07	Does the CCP have written policies and procedures addressing the utilization of "evidence-based practices" for offenders assigned to CCPs?			
6.00	Case Files			
6.01	Does the CCP maintain an individualized case file for each offender?			

6.02	Has the CCP developed written policies and procedures addressing the offender's individualized case file in accordance with the provisions of this standard?			
6.03	Does the CCP have written policies and procedures governing the confidentiality of case files that extend to access by the offender, CCP staff, and third parties?			
6.04	Has the CCP developed written policies and procedures for storing active and inactive offender case files pursuant to this standard?			
6.05	Does the CCP supervising staff review each offender's case file annually for compliance with these standards, and document the results of the review?			
7.00	Offender Security/Supervision			
7.01	Has the CCP developed written policies and procedures to assign offenders to levels of supervisions pursuant to the ADOC approved risk/needs assessment?			
7.02	Has the CCP developed written policies and procedures establishing incentives and sanctions to encourage offender compliance with program requirements?			
7.03	Does the CCP have written policies and procedures that comply with the requirements of the Alabama Notification Act (13A-11-200), as amended when supervising sex offenders?			
7.04	Are there written policies and procedures that comply with the DNA testing requirements as specified by Alabama Code 36-18-24?			
7.05	Does the CCP have written policies and procedures that specify the conditions under which an offender is placed on escape status pursuant to AR 490?			
7.06	Does the CCP have written policies and procedures addressing victim notification that comply with the requirements of the Alabama Punishment and Corrections Act?			
7.07	Has the CCP developed written policies and procedures regarding the transportation of offenders in personal vehicles, to include the prohibition of such transportation unless the program provides the requisite insurance?			
7.08	Has the CCP developed written policies and procedures that govern substance abuse testing for all offenders as specified in the provisions of this standard?			

7.09	Does the CCP have written policies and procedures to govern offender pursuit, confrontation, use of force, and law enforcement assistance?			
8.00	Community Services and Court Ordered Payments			
8.01	Has the CCP developed written policies and procedures requiring the payment of court-ordered fines, victim restitution, etc., and a system to monitor and verify such actions?			
8.02	Has the CCP developed written policies and procedures to facilitate community service work?			
9.00	Medical Care			
	Has the CCP established written policies and procedures governing medical treatment for offenders who develop medical conditions pursuant to Alabama Code Section 15-18-185, and ADOC AR 490?			
10.00	Employment and Disbursement of Wages			
	Does the CCP have written policies and procedures governing the employment of offenders assigned to CCP, and for disbursement of their wages in accordance with Alabama Code Section 15-18-180 (f)?			
11.00	Facilities			
11.01	Does the CCP have written policies and procedures that comply with all applicable building, fire, and health and sanitation codes for residential facilities?			
11.02	Does the CCP have written policies and procedures governing the fire and safety requirements specified in this standard, if applicable?			
11.03	Does the CCP have written policies and procedures regarding the “recommendations” for offender living and program areas specified in this standard, if applicable?			
11.04	Does the offender living and program areas comply with the American with Disabilities Act (ADA)?			
12.00	Food Services (If meals are prepared on premises)			
	Does the CCP have written policies and procedures governing “Food Services” that comply with the provisions of this standard?			
13.00	Medical Care and Health Services			

13.01	Does the CCP have written policies and procedures governing medical treatment for offenders who develop medical conditions pursuant to the Alabama Community Punishment and Corrections Act, Alabama Code Section 15-18-185, and ADOC AR 490?			
13.02	Does the offender's case file "document" that staff administered a health inventory within twelve (12) hours of the offender's assignment, to include all the provisions outlined in this standard?			
13.03	Does the CCP have written policies and procedures consistent with the requirements governing all prescribed medications pursuant to this standard?			
13.04	Does the CCP have written policies and procedures to govern the proper disposal of unused medication?			
13.05	Does the CCP have written policies and procedures to govern the circumstances under which an offender may have in his/her possession or take non-controlled, prescribed medication off premises?			
13.06	Has the CCP developed written policies and procedures to govern the staffs' response to offender medical emergencies?			
13.07	Does the CCP have at least one staff member on duty at all times who is trained in emergency first aid and CPR?			
14.00	Emergency Procedures			
	Does the CCP have written policies and procedures governing response to emergencies such as fires, and natural and man-made disasters?			
15.00	Offender Property			
	Does the CCP have written policies and procedures to inventory and secure offender property upon admission, and for the proper disposal of property upon the offender's departure, if not claimed by the offender?			