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NEWS RELEASE

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FOR RELEASE August 18, 2021

Auditor of State Rob Sand today released a report on a special investigation of the Buchanan County Sheriff's Office (Sheriff's Office) for the period July 1, 2018 through August 13, 2020. The special investigation was conducted as a result of concerns regarding the accuracy of the Office's jail records and propriety of actions taken by certain personnel. The special investigation was conducted in conjunction with the Division of Criminal Investigation (DCI).

Sand reported comparison of individuals' jail time sentenced to their jail time served identified several concerns, including:

- 104 instances where the jail time served was not recorded on the booking report for an individual's jail sentence.
- 101 instances where an individual's jail time served was less than the jail time sentenced by one or two days, for which a reasonable explanation was not readily available.
- 40 instances where an individual's jail time served exceeded the jail time sentenced, for which an explanation was not readily available due to insufficient records.
- 8 instances where an individual's jail time served was less than the jail time sentenced, ranging from four days to 53 days. It was determined these individuals were improperly released by the former Jail Administrator, Russell West, without an approved court order.
- An instance where it was not possible to determine whether an individual's jail time served was more or less than the jail time sentenced because sufficient records were not readily available.

Sand also reported 132 instances were identified for which sufficient information was not available to determine if the inmates properly served the jail time sentenced, such as information regarding whether sentences were to run concurrently or the duration of any suspended sentences.

In addition, Sand reported comparison of the number of days served to the number of days billed identified instances where the number of days did not agree. He also reported it was not possible to determine if all jail collections were properly deposited because adequate supporting documentation was not available.

Sand recommended the Sheriff's Office implement procedures to ensure the Jail's internal controls are strengthened, including maintenance of adequate records, segregation of duties, and periodic comparisons of jail time served to jail time sentenced by individuals.

Copies of this report have been filed with the Buchanan County Sheriff's Office, the Division of Criminal Investigation, the Buchanan County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at <https://www.auditor.iowa.gov/reports/audit-reports/>.

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**REPORT ON A SPECIAL INVESTIGATION OF THE
BUCHANAN COUNTY SHERIFF'S OFFICE**

**FOR THE PERIOD
JULY 1, 2018 THROUGH AUGUST 13, 2020**

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Auditor of State's Report

To Scott Buzynski, Buchanan County Sheriff,
and the Members of the Buchanan County Board of Supervisors:

As a result of concerns regarding the accuracy of the Office's jail records and propriety of actions taken by certain personnel, we conducted a special investigation of the Buchanan County Sheriff's Office (Sheriff's Office). We have applied certain tests and procedures to selected financial transactions of the Sheriff's Office and jail procedures for the period July 1, 2018 through August 13, 2020, unless otherwise specified. Based on discussions with Sheriff's Office personnel and representatives of the Division of Criminal Investigation (DCI) and a review of relevant information, we performed the following procedures.

- (1) Evaluated internal controls surrounding the jail intake and release procedures of the Sheriff's Office to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed County officials and personnel to obtain an understanding of the procedures used for documenting jail intakes, releases, and jail time served for inmates of the County jail.
- (3) Interviewed County officials and personnel to obtain an understanding of the types of collections jail staff receive and record.
- (4) Compared jail time served per the Sheriff's Office's records to the jail time sentenced per the State Judicial Branch records to determine if individuals served their complete sentence for the period January 1, 2019 through August 13, 2020.
- (5) Examined available collection records maintained by the Sheriff's Office to determine if amounts received were properly documented and deposited in a timely manner and intact.
- (6) Obtained and reviewed documentation from the DCI to identify any additional areas which should be considered for testing or analysis.

Based on these procedures, we identified:

- 104 instances where the jail time served was not recorded on the booking report for an individual's jail sentence.
- 101 instances where an individual's jail time served was less than the jail time sentenced by one or two days, for which a reasonable explanation was not readily available.
- 40 instances where an individual's jail time served exceeded the jail time sentenced, for which an explanation was not readily available due to insufficient records.
- 8 instances where an individual's jail time served was less than the jail time sentenced, ranging from four days to 53 days. We determined these individuals were improperly released by the former Jail Administrator, Russell West, without an approved court order.

- An instance where we were unable to determine whether an individual's jail time served was more or less than the jail time sentenced because sufficient records were not readily available.


We also identified 132 instances where sufficient information was not available to determine if the inmates properly served the jail time sentenced, such as information regarding whether sentences were to run concurrently or the duration of any suspended sentences. In addition, we identified billings to individuals for room and board for which the number of days billed did not agree with the number of days served.

We were unable to determine if all jail collections were properly deposited because adequate supporting documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the Buchanan County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Buchanan County Sheriff's Office, the Division of Criminal Investigation, the Buchanan County Attorney's Office, and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by the officials and personnel of the Buchanan County Sheriff's Office and the Division of Criminal Investigation during the course of our investigation.



Rob Sand
Auditor of State

April 6, 2021

Report on Special Investigation of the
Buchanan County Sheriff's Office

Background Information

The Buchanan County Sheriff's Office (Sheriff's Office) is located in Independence, Iowa. The Sheriff is elected every 4 years and oversees all operations of the Sheriff's Office. Bill Wolfgram served as the Buchanan County Sheriff until his retirement effective December 31, 2020. Scott Buzynski took office January 2, 2021 and currently serves as the Buchanan County Sheriff. Specifically, the Sheriff is responsible for patrol and security within the County, operating the County's correctional center, maintaining certain records, processing civil documents, performing investigations, and overseeing staff members and reserve officers. To fulfill these responsibilities, the Sheriff's Office has been organized in four divisions, including the Civil, Patrol, Communications, and Correctional Divisions.

The Sheriff also has hired individuals to fill in various positions to help carry out the Office's responsibilities. The Deputies of the Sheriff's Office conduct traffic stops, serve warrants, respond to 911 calls and make arrests. During the course of their duties, individuals who are arrested are detained in the Sheriff's Office jail. The Sheriff's Office has developed standard operating procedures for the intake, housing, and release of individuals from the jail's custody, as well as logging and documenting the property held for and returned to the individuals during their housing and release, respectively.

Russell West was hired as a Deputy in June 1998, a position he held until he was placed on paid administrative leave on May 14, 2020. Mr. West was the Buchanan County Jail Administrator and supervised jail operations, specifically the intake, housing, and release of inmates.

Tammy Steenbock was hired as a Deputy in May 1996, a position she held until she was placed on paid administrative leave on May 19, 2020. Ms. Steenbock worked as a Jailer and was responsible for room and board billings and maintaining the jail's electronic inmate and accounting records. Although Ms. Steenbock did not have authority to make decisions regarding inmates, she input information to the jail's electronic inmate records and processed changes to that information at the direction of Mr. West.

On May 28, 2020, officials from the Sheriff's Office contacted the Office of Auditor of State at the direction of representatives of the Division of Criminal Investigation (DCI). The request originated from an ongoing investigation by DCI into Mr. West and Ms. Steenbock releasing inmates prior to serving their full sentence. Officials from the Sheriff's Office reported an individual who should have been incarcerated in the Buchanan County jail was observed out of jail in the community. The individual was subsequently taken back into custody. At that time, Sheriff's Office personnel determined, while the individual had been released, the jail's electronic inmate records reflected him as being a current inmate. Officials from the Sheriff's Office reported a representative of the DCI spoke to both the individual and Mr. West. The explanation provided by both was Mr. West released the individual to seek dental services and a "gentlemen's agreement" was reached instructing the individual to return to jail to serve the remainder of his jail sentence after he received the dental services he needed.

As a result of the concerns identified, Sheriff's Office officials placed Mr. West and Ms. Steenbock on paid administrative leave on May 14, 2020 and May 19, 2020, respectively. The Sheriff also requested neither of them come into the Office. Mr. West and Ms. Steenbock submitted their resignations to the Sheriff and the Board of Supervisors on June 3, 2020 and June 4, 2020, respectively.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State's report for the period July 1, 2018 through August 13, 2020.

Detailed Findings

Based on the procedures performed, we identified:

- 104 instances where the jail time served was not recorded on the booking report for an individual's jail sentence.
- 101 instances where an individual's jail time served was less than the jail time sentenced by one or two days, for which a reasonable explanation was not readily available.
- 40 instances where an individual's jail time served exceeded the jail time sentenced, for which an explanation was not readily available due to insufficient records.
- 8 instances where an individual's jail time served was less than the jail time sentenced, ranging from four days to 53 days. We determined these individuals were improperly released by Mr. West without an approved court order.
- An instance where we were unable to determine whether an individual's jail time served was more or less than the jail time sentenced because sufficient records were not readily available.

We also identified 132 instances where sufficient information was not available to determine if the inmates properly served the jail time sentenced, such as information regarding whether sentences were to run concurrently or the duration of any suspended sentences. In addition, we identified billings to individuals for room and board for which the number of days billed did not agree with the number of days served. We were unable to determine if all jail collections were properly deposited because adequate supporting documentation was not available. A more detailed explanation of the findings identified is included in the following paragraphs.

COMPARISON OF TIME SENTENCED TO TIME SERVED

As previously stated, in conjunction with an investigation conducted by DCI, an individual was identified who should have been incarcerated in the Buchanan County jail but was improperly released early. Based on discussions with representatives of DCI and the Sheriff's Office, Mr. West admitted to releasing the individual from jail prior to the end of his sentence to obtain dental work based on a "gentlemen's agreement." The individual would return to jail to complete his sentence after his dental work was completed. However, the jail's electronic inmate records were not updated to reflect his release.

In order to determine if there were any additional discrepancies between jail time sentenced and jail time served for inmates of the County jail for the period January 1, 2019 through August 13, 2020, we requested copies of the jail's booking report from the software system used by the Sheriff's Office to monitor and track intake and release of individuals at the jail during the specified time period. We also obtained a detailed charges and sentencing report for Buchanan County from the State Judicial Branch. We then compared the jail time sentenced per the State charges and sentencing report to the jail time served per the County booking report.

For each case listed in the State charges and sentencing report including a jail sentence, we calculated the number of days the individual was to serve. The State charges and sentencing report also specified if any jail sentences were suspended or if any time was granted for jail time already served. As a result, we adjusted the expected jail sentence according to the information reported. We compared the calculated number of days sentenced to the dates and number of days served according to the County booking report and identified the following concerns:

- 104 instances where the jail time served was not recorded on the County booking report for an individual's jail sentence. A possible explanation for the instances identified is individuals who were sentenced but had not reported to serve their jail time during the period of our investigation.
- 101 instances where an individual's jail time served was less than the jail time sentenced by one or two days, for which a reasonable explanation was not readily available.

- 40 instances where an individual’s jail time served exceeded the jail time sentenced. Because limited records were available, we were unable to determine if this was due to additional jail time sentenced from a separate charge or another explanation.
- 33 instances where an individual’s jail time served was less than the jail time sentenced by more than two days.
- An instance where we were unable to determine whether an individual’s jail time served was more or less than the jail time sentenced because sufficient records were not readily available.

For the 33 instances where an individual’s jail time served was less than the jail time sentenced by more than two days and the instance where we were unable to determine whether an individual’s jail time served was more or less than the jail time sentenced, we requested and reviewed additional supporting documentation from the Buchanan County Clerk of Court’s Office to determine if there was a reasonable explanation for the instances identified. We also compared the jail time served per the County’s records to the amount certified and billed to the individuals for room and board fees. As a result, we identified the following:

- 16 individuals were transferred to another correctional facility to serve the remainder of their jail sentence. We observed the return of service court order for each of the 16 individuals identified. It is reasonable for certain inmates to be transferred to another facility to complete their full jail sentence.
- 4 individuals did not properly report to the jail and/or a residential treatment facility following a sentencing prescribed by the court. Each of these 4 individuals have outstanding arrest warrants for failure to appear.
- 4 were individuals convicted of a drunk driving offense who could attend a 48-hour Operating While Intoxicated (OWI) class to reduce their jail sentence to the jail time already served. We observed the court orders allowing the class and the submission of the class credit from the organization which held the class for each of the 4 individuals.
- 1 individual was released on bail and is currently appealing the conviction to a higher court.

For the 25 individuals summarized above, we were able to determine an explanation for the shortened jail time served and determined none of the 25 were improperly released. However, we determined eight individuals were improperly released prior to serving their full jail sentence without an approved court order allowing the early release. **Table 1** summarizes the number of days sentenced, the dates jail time was served, the number of days served, and the difference between the number of days sentenced and the number of days served for each of the eight individuals identified.

Table 1

Individual*	Days Sentence	Dates Served	Days Served	Difference
A	180	09/29/19 – 03/16/20	169	11
B	180	09/30/19 – 03/16/20	168	12
C^	150	11/09/17 – 12/05/17 06/13/18 – 10/09/18	144	6
D	50	02/05/20 – 03/16/20	40	10
E	30	02/19/20 – 03/16/20	26	4
F	90	01/22/20 – 04/11/20	81	9
G	293	08/28/19 – 04/22/20	240	53
H	120	12/19/19 – 04/03/20	105	15

* - Identification letters assigned by the auditor for confidentiality purposes.

^ - Individual was released for medical reasons and returned to complete their sentence.

We also reviewed the billings for room and board fees for each of the eight individuals identified to determine the amount and number of days billed. Although these individuals were improperly released early, they should have only been billed for the days served and not the days sentenced. As a result of our review, we determined:

- Individuals A through D were properly billed for the number of days served.
- Individuals E and F were improperly billed for the number of days sentenced, resulting in overbillings. However, after Mr. West and Ms. Steenbock left the Sheriff's Office's employment, an amended certification of time served, and billing was filed with the court to correct the number of days billed to the number of days served.
- Individuals G and H returned to jail to serve the remainder of their sentences. The billings for these two individuals have not yet been certified.

For the instance where we were unable to determine whether the individual's jail time served was more or less than the jail time sentenced, we determined the individual received two separate 365-day sentences, of which 335 days was suspended for each sentence. However, based on the available documentation, we are unable to determine whether the two 30-day sentences were to be served concurrently. According to the County booking report, the individual served 54 days. If the two 30-day sentences were to be served concurrently, the individual's jail time served exceeded the jail time sentenced by 24 days. If the two 30-day sentences were to be served consecutively, the individual's jail time served was less than the jail time sentenced by 6 days. We were able to determine the amount certified and billed for room and board fees through the County Clerk of Court was for 30 days. However, because limited records were available, we were unable to determine the accuracy of the billing report for this individual.

During the course of their investigation, a DCI agent interviewed Mr. West. During the interview he reported it was not unusual to release inmates a day or two early, especially during the COVID pandemic. He also said inmates were released early to avoid releasing them late at night or at busy or inconvenient times. Mr. West provided specific reasons for releasing certain inmates prior to completion of their sentences. For instance, he reported the inmate who needed the dental work "had been here for a long time and he was going to 'cut him loose'." In another instance, an inmate helped settle a "problem inmate" so Mr. West rewarded the inmate by letting him out early. He told DCI he did not think he was releasing "terrible people."

A DCI agent also interviewed Ms. Steenbock during the course of their investigation. Ms. Steenbock was responsible until late 2019 for recording the number of days served on the sentence completion paperwork which was sent to the Clerk of Court. The DCI agent asked if she recorded the days sentenced or the days served on the forms. Ms. Steenbock stated she did not want to get herself in trouble. She also reported the responsibilities for preparing the forms were later transitioned to another employee. During her interview with a DCI agent, Ms. Steenbock reported she had conversations with the other employee on at least two or three occasions where she instructed her to record the days sentenced rather than the days served when inmates were released early.

We did not identify any indication Mr. West or Ms. Steenbock personally benefitted by releasing inmates prior to completion of their sentenced jail time.

JAIL COLLECTIONS

The County jail's primary revenue sources include room and board fees paid by individuals who are incarcerated, bond payments, commissary payments, and other miscellaneous fees. We reviewed available documentation related to these revenue sources to determine if collections were properly deposited.

During our review of records obtained from Mr. West's and Ms. Steenbock's workspace by DCI personnel, we identified the following concerns:

- 43 prenumbered receipts recorded in the receipt book did not note the payment method used, such as cash or check.
- 42 prenumbered receipts recorded in the receipt book totaling \$41,580.00 were not listed on the cash inflow sheets maintained for receipts.
- Numerous transactions were listed on the cash inflow sheets without a corresponding prenumbered receipt recorded in the receipt book.
- No evidence of independent reconciliation or review of the cash inflow sheets.

We also determined the County jail did not maintain a complete listing of billings and/or receipts. As a result, we are unable to determine if all amounts were properly billed, collected, and/or deposited into the County's accounts.

OTHER ADMINISTRATIVE ISSUES

Oversight – The Sheriff and designated staff have a fiduciary responsibility to exercise authority over the Sheriff's Office's funds, efficiently and effectively achieve its mission, and provide oversight of Sheriff's Office operations. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined sufficient oversight of the Sheriff's Office's financial transactions and jail operations was not provided as explained in the following paragraphs.

Intake and Release – Each Deputy/Jailer has a unique officer identification (ID) which corresponds to their login credentials for the electronic inmate records. The Deputy/Jailer completing an intake or release enters the transaction into these records. At intake, a booking number is automatically generated in chronological order, and the intake officer completes the inmate's ID number and name, the date and time the individual was booked, and description of any property taken from the inmate. Upon release, the releasing officer again completes the inmate's ID number and name and the date and time the individual was released. In addition, the releasing officer completes a description of any property returned to the inmate.

According to representatives of the Sheriff's Office, although each Deputy/Jailer has a unique login and ID, the intake or releasing officer originally entered can be altered to a different officer's name after the intake or release has been completed. As a result, the Deputy listed as the intake or releasing officer may not be the Deputy who completed the intake or release. In addition, there is no record of any edits made or the login and ID of the officer entering the revision.

Representatives of the Sheriff's Office also stated it is possible to put an inmate on "event status," which is used to signify events such as inmate doctor appointments or transfers to another county jail to serve the remainder of their time. When an inmate is placed in "event status," they are removed from the County jail's head count but the electronic inmate records continue to accrue time served. However, there is no independent periodic review of inmates placed on "event status" to determine the accuracy of this designation.

Jail Time Served – According to representatives of the Sheriff's Office, the electronic inmate records automatically calculate the jail time an inmate is to serve based on the mittimus issued by the court. The number of days served is also tracked through the electronic inmate records. However, according to representatives of the Sheriff's Office, a periodic, independent review or comparison of the jail time served to the jail time sentenced is not performed. In addition, there is no independent review of billings for room and board fees to ensure the proper number of days are billed.

Inmate Property – At intake, the intake officer removes any property from the inmate's person and places it in a property box. If the inmate was transported from another correctional facility, the intake officer reviews the property inventory sheet and the property brought with the inmate. However, there is no countersignature on the property inventory sheet by either an independent officer or the inmate verifying the property listed is accurate.

Upon release, the individual's property is returned to them and a receipt is completed. However, there is no comparison between the property returned to the inmate and the signed property inventory sheet to ensure all items are properly returned. In addition, there is no documentation or signature verifying the inmate agreed the property returned to them was intact.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Buchanan County Sheriff's Office to maintain jail records and process the intake and release of inmates. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Sheriff's Office's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among members to prevent an individual from handling duties which are incompatible. The former Jail Administrator and former Jailer had control over collections, billings, accounting system input, and submission of time served documentation to the courts.

Recommendation – We realize segregation of duties is difficult with a limited number of individuals. However, the Sheriff's Office employs multiple Jailers which allows the Sheriff's Office to segregate duties and provide periodic independent reconciliations and reviews of electronic inmate records, electronic accounting records, and billings for fees collected. These reconciliations and reviews should be done in a timely manner and any discrepancies identified should be appropriately resolved.

- B. Jail Receipts – The Sheriff's Office did not always maintain receipts for room and board, bond, and other miscellaneous collections received at the jail. A listing of collections, including dates and amounts of payments, was maintained but was not complete.

Recommendation – Prenumbered receipts should be issued for all collections at the time of collection to provide additional control over the proper collection and recording of all money received. In addition, an independent person should periodically reconcile collection records to bank deposits to ensure all collections are properly deposited. Documentation of receipts should be maintained.

- C. Recordkeeping – During our review of the Sheriff's Office's jail records, the following concerns were identified:

- The entries in the County booking report were not always consistent with the events occurring.
- Eight individuals were improperly released, which resulted in them serving less jail time than they were sentenced to.
- In certain instances, the jail time served was improperly certified and the incorrect number of days was billed for room and board fees.
- The entries in the electronic inmate records were not consistently completed by the Jailers performing the intake and release, but rather by an individual with the ability to edit the information entered.

Recommendation – Sheriff's Office officials should ensure entries made in the County's electronic inmate records are detailed, accurate, complete, and consistent with inmate activity.

In addition, a person independent of the record keeping and custody duties related to inmates should periodically compare information from the sentencing records to the County's electronic inmate records to ensure completeness. The comparison should be on an unannounced basis and may include a sampling of time served chosen at the discretion of the independent reviewer. Any discrepancies identified should be reported to appropriate authorities and be resolved in a timely manner. Documentation of the periodic comparisons should be maintained and include the signature of the individual(s) who conducted the review.

- D. Oversight – The Sheriff and designated staff have a fiduciary responsibility to provide oversight of the Sheriff's Office's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

Based on our observations and the procedures we performed, we determined sufficient oversight of the Sheriff's Office's financial transactions and jail operations was not provided. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of the County jail.

Recommendation – Oversight by the Sheriff and designated staff is essential and should be an ongoing effort. The Sheriff and designated staff should ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

Report on Special Investigation of the
Buchanan County Sheriff's Office

Staff

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