



CY 2025 Annual Review of MAGCOR's Work Initiative Program

PEER Committee

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The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker of the House and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, the agency examined, and the general public.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

CY 2025 Annual Review of MAGCOR's Work Initiative Program

Issue Brief #728 | January 5, 2026

Update

MAGCOR established the first and only work release program operating under MISS. CODE ANN. § 47-5-579 (1972) in September 2022 at the Central Mississippi Correctional Facility (CMCF) with a cap of 25 participants. Although the Legislature required MAGCOR to expand the program to include South Mississippi Correctional Institution (SMCI), Mississippi State Penitentiary (MSP), and Mississippi Correctional Institute for Women (MCIW) in 2024 and Delta Correctional Facility (DCF) in 2025, MAGCOR has not been able to expand the program. MAGCOR cited infrastructure limitations, security concerns, and lack of funding as primary reasons the program has not expanded to date. MDOC requires participants be housed in a secure facility, separate from the general population (including security and entry/exit).

Authority

MISS. CODE ANN. § 47-5-579 requires the PEER Committee to annually review the effectiveness of work initiative programs. This is the third report, including the pilot report.

Program Participation

From September 2022 through June 2025, there have been a cumulative total of 88 offenders that have previously or are currently participating in the work initiative program. Of the 63 participants that exited the program, 37 (59%) participants successfully completed the work initiative program by being paroled or released, while 26 participants (41%) were removed from the program, primarily due to rule violations or termination by their employer. There are 25 participants that remain in the program.

The average duration that an offender participates in the work initiative program prior to completion is 286 days or roughly nine months.

Program Status	Number of Program Participants	Average Hours Worked	Average Gross Earnings	Average Fees/Fines Paid	Average Savings
Released from Prison – Completed Program	37	1,796	\$1,243	\$2,833	\$13,592
Removed from Program	26	1,047	\$1,096	\$2,102	\$7,119
Active Participant through June 30, 2025	25	2,641	\$1,574	\$4,250	\$21,739

Participant Earnings

Since the work initiative program began, program participants earned \$2,339,897 over the course of 155,993 labor hours through June 7, 2025, an average of \$15.00 per hour. After taxes, this nets to \$1,950,883.62, an average of \$12.51 per hour.

Program Effectiveness

The program has not been in existence long enough to measure recidivism within 36 months. To date, 5 of the 10 participants released by June 30, 2024, have returned to state custody (a recidivism rate of at least 50%). Since then, 34 participants have been released, and one has returned to custody.

Summary of Recommendations

- The Legislature should amend MISS. CODE ANN. § 47-5-579 to reflect the current administrative fee deduction of 15% and require MAGCOR to report the following for each work initiative participant:
 - total amounts of any dependent support payments, fines, restitutions, fees, or costs as ordered by the court; and,
 - the remaining length of his or her sentence.
- MAGCOR should report actual expenditures, not estimated expenditures, as part of its annual report. In limited instances where MAGCOR identifies a need to report estimated expenditures, MAGCOR should specify the reasoning for doing so.
 - In addition, MAGCOR should report the work initiative program's funding sources, including the amount of funding from each source, and, if applicable, any in-kind support (e.g., MDOC provision of meals to participants).
- MAGCOR should update its policies and procedures manual to reflect current statutory requirements; specify and establish a formal process for how any participant earnings can be transferred or utilized while in the program and upon graduation; and, incorporate all newly adopted program goals, objectives, and performance measures.

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CY 2025 Annual Review of MAGCOR’s Work Initiative Program

Authority, Scope, and Purpose

During its 2024 Regular Session, the Mississippi Legislature amended MISS. CODE ANN. § 47-5-579 (1972), to require the PEER Committee to annually review the effectiveness of the work initiative program (i.e., a work release program) operated by MAGCOR at the Central Mississippi Correctional Facility (CMCF), the South Mississippi Correctional Institution (SMCI), the Mississippi State Penitentiary (MSP), the Mississippi Correctional Institute for Women (MCIW), and any regional or private facility, and provide a report to the Legislature by January 1st of each year.

Exhibit 1 on page 1 provides a timeline of the legislative actions taken to authorize the work initiative program at these facilities. The Legislature’s goal in implementing the program throughout the state is to help qualified offenders learn skills, make employment connections prior to being released, and be successful in transitioning back into the community upon release from prison.

As shown in Exhibit 1, prior to the 2024 amendment, PEER was required to conduct one review of the work initiative program authorized by MISS. CODE ANN. § 47-5-579 during the 2022 Regular Session (refer to PEER Issue Brief #698, released December 12, 2023). As reported in the first review, the only work initiative program under this CODE section was a pilot program established at CMCF in September 2022 and had been operating for less than one year at the time of PEER’s review. Due to the program’s infancy, the effectiveness of the work initiative program could not be evaluated, and the review was limited to the program’s compliance with state statute.

MISS. CODE ANN. § 47-5-579 (1972), known as the Mississippi Prison Industries Act of 1990, established a non-profit corporation MAGCOR Industries (MAGCOR) to employ offenders while in custody of the Mississippi Department of Corrections (MDOC) and allow offenders to develop employable skills during incarceration. The corporation is structured to fund its operations from proceeds of prison industry product sales and grant funding. Therefore, it does not receive a general fund appropriation from the Legislature.

MAGCOR’s goal is to provide skill training, work experience, and reentry services to offenders in MDOC custody.

Exhibit 1: Timeline of Legislative Actions Authorizing MAGCOR’s Work Initiative Program

Year of Regular Session	Bill Number	Facility Location(s)	PEER Review Requirement	Maximum Number of Participants
2022	S.B. 2437	CMCF (pilot)	Report due January 1, 2024	25
2024	S.B. 2445	+ SMCI, MSP, MCIW, regional facilities, and private facilities	Annual report due in January of each year (first report due in 2025)	25
2025	S.B. 2357	+ expanded to Delta Correctional Facility (DCF)	Second annual report due January 2026	100 (DCF only)

SOURCE: PEER analysis of legislation passed during the 2022, 2024, and 2025 Regular Sessions.

Further, as shown in Exhibit 1, in 2024, in addition to CMCF, the Legislature expanded the locations of the work initiative program to SMCI, MSP, MCIW, and any regional or private facilities. Pursuant to S.B. 2445 (2024 Regular Session) MAGCOR is required to operate its work initiative program at CMCF, SMCI, MSP, and MCIW. However, the warden, superintendent, or sheriff at the regional and private facilities are authorized but not required to operate the program. Additionally, at MAGCOR's discretion, a work initiative may be created at any other correctional facility listed in MISS. CODE ANN. § 47-5-539 (d) (1972).

S.B. 2357 (2025 Regular Session) authorized extending MAGCOR's work initiative program to Delta Correctional Facility (DCF), established a maximum capacity of 100 DCF program participants at a time, and set a repeal date of July 1, 2029. Per MISS. CODE ANN. § 47-5-579 (1) (a) (1972), all other facilities' work initiatives remain capped at 25 participants.

CMCF currently remains the only facility in which MAGCOR operates its work initiative program. As such, this review includes only data and information for CMCF. While this is PEER's third review of MAGCOR's work initiative program, it is the second annual review as required by the amended statute.

Methodology

To conduct this review, PEER:

- obtained and analyzed statutorily required data submitted by MAGCOR;
- obtained and reviewed relevant MAGCOR policy and procedures to ensure compliance with statute;
- contacted MAGCOR to determine the status of efforts to implement work initiative programs at state, private, and regional facilities and identify any impediments to doing so; and,
- interviewed staff from MAGCOR and MDOC about how the initiative is funded and potential for expansion.

Definition of a Work Release Program

A work release program is a type of reentry program for adult offenders that allows individuals nearing the end of their sentences (i.e., less than two years) to work regular jobs in the community. In general, these programs:

- are provided to low-risk offenders;
- allow participants to work outside of correctional facilities to develop employment skills and live in less structured housing alternatives; and,
- allow participants to earn wages, which can help to pay restitution, court costs, child support, and help to offset costs of incarceration.

PEER Recommendations to MAGCOR in its 2023 and 2024 Reviews

In its initial review of MAGCOR's work initiative program released in December 2023, PEER reported that the effectiveness of the program could not be determined due to data limitations, including but not limited to:

- the infancy of the program (i.e., the program began in September 2022) in relation to measuring recidivism, which is typically defined as an offender returning to a correctional setting within 36 months of initial release on a new criminal charge or violation;
- the lack of program guidelines, goals, and performance measures; and,
- no assessment protocol to monitor and track program participants.

Exhibit 2 on page 4 lists PEER's recommendations provided to MAGCOR in December 2023 regarding the work initiative program operated at CMCf and MAGCOR's progress in implementing each recommendation. MAGCOR has adopted and implemented four of the five previous recommendations but has not complied with the requirement to submit semiannual reports to PEER. Since then, MAGCOR provided PEER an annual report in July 2025 (including data through June 2025) but did not provide a semiannual report in January 2025. The next semiannual report is due January 2026.

Exhibit 2 also lists PEER's recommendations provided to MAGCOR from the 2024 review. MAGCOR has not updated its policy and procedures manual:

- to reflect current statutory requirements;
- to specify and establish a formal process for how any participant earnings can be transferred or utilized while in the program and upon graduation;¹ and,
- to incorporate all newly adopted objectives, goals, and performance measures.

This report further discusses the progress MAGCOR has made to implement the recommendations from PEER's 2023 and 2024 reviews of the program and its compliance with state statute.

Work Initiative Program Standards

Mandates of the Law

Pursuant to MISS. CODE ANN. § 47-5-579, MAGCOR is required to operate work initiative programs at CMCf, SMCI, MSP, and MCIW. Additionally, MAGCOR, at its discretion, can choose to operate programs at any other correctional facility listed in MISS. CODE ANN. § 47-5-539 (d). The statute also authorizes the warden, superintendent, or sheriff at any regional or private facility to create a work initiative program at their respective facilities. Each work initiative established under MISS. CODE ANN. § 47-5-579 is limited to no more than 25 offenders at a time in each state, regional, or private facility program.

Per MISS. CODE ANN. § 47-5-579, MDOC has authority for the oversight and administration of the work initiative program and is responsible for selecting offenders to participate in the program. However, MDOC delegates the day-to-day administration of the work initiative to MAGCOR. For any work initiative established at a regional facility, the sheriff of the facility would have the authority for oversight and administration of the program, be responsible for selecting offenders to participate in the work initiative, and work with MDOC and MAGCOR to establish guidelines for the initiative and report program data.

¹ In practice, once all fines, fees, and court costs are paid, MAGCOR directs any remaining portion to savings, unless the participant still owes payments for dependents through Department of Human Services.

Exhibit 2: MAGCOR's Implementation of PEER Recommendations from the 2023 and 2024 Work Initiative Program Review

PEER Recommendation	Year Recommended	Implemented? (✓ / ✗)
Establish program specific guidelines for participants and program.	2023	✓
Establish objectives, goals, and performance measures for the work release program that are specific, measurable, attainable, relevant, and time-based, and encompass short, mid, and long-term outcomes.	2023	✓
Develop an assessment protocol to monitor and track program and individual participant short, mid, and long-term progress from incarceration and beyond release, for both criminal and employment behavior.	2023	✓ ¹
Continue collecting all data as required by MISS. CODE ANN. § 47-5-579.	2023	✓
Provide semiannual reports and data collected and reported regarding the work release program to the PEER Committee and the Corrections and Criminal Justice Oversight Task Force as required by MISS. CODE ANN. § 47-5-579.	2023	✗ ²
MAGCOR should ensure it complies with all requirements established by MISS. CODE ANN. § 47-5-579.	2024	✗
MAGCOR should update its policies and procedures manual to reflect current statutory requirements.	2024	✗ ³
MAGCOR should update its policies and procedures manual to specify and establish a formal process for how any participant earnings can be transferred or utilized while in the program and upon graduation.	2024	✗ ³
MAGCOR should update its policies and procedures manual to incorporate all newly adopted program goals, objectives, and performance measures.	2024	✗ ³

¹ MAGCOR relies on self-reported data to track participant progress after release. However, MAGCOR recently contracted with Career Edge to establish a portal to track MAGCOR initiatives including participant progress post release.

² MAGCOR provided PEER an annual report in July 2025 (including data through June 2025) but did not provide a semiannual report in January 2025. The next semiannual report is due January 2026.

³ As of November 18, 2025, MAGCOR had not formally updated their policies and procedures since 2022.

SOURCE: PEER analysis of documentation provided by MAGCOR.

S.B. 2357 (2025 Regular Session), codified as MISS. CODE ANN. § 47-5-591, authorized extending MAGCOR's work initiative program to Delta Correctional Facility, established a maximum capacity of 100 Delta Correctional Facility program participants at a time, and set a repeal date of July 1, 2029. Per MISS. CODE ANN. § 47-5-591 (1), MAGCOR is explicitly responsible for administering the work initiative program at Delta Correctional Facility.

For an offender to be eligible to participate in the work initiative program, an offender must not:

- have more than two years remaining on his or her sentence;

- have been convicted under MISS. CODE ANN. § 97-9-49 (1972)² within the last five years; and,
- have been sentenced for a sex offense as defined in MISS. CODE ANN. § 45-33-23 (h) (1972).

While participating in the work initiative program, offenders are required to maintain an account through a local financial institution. From this account, any wages earned by offenders will be divided into withholding categories of:

- 25% of the offender's wages, after mandatory deductions, to pay for support of dependents or to the Mississippi Department of Human Services (MDHS) on behalf of dependents, and pay any fines, restitutions, or costs as ordered by the courts;
- 15% of offender wages to MAGCOR for administrative expenses;
- 50% of offender wages placed in a savings account available to the individual upon parole or release; and,
- 10% of offender wages for incidental expenses.³

MAGCOR does not have policies and procedures as to the following:

- how the 25% portion of the offenders' wages dedicated for dependents, fines, and fees (as applicable) shall be paid out; or,
- if no fines, fees, or money owed for dependents, how the funds shall then be allocated.

MAGCOR staff stated it is in the discretion of staff how MAGCOR allocates funds on behalf of participants to pay amounts owed for dependents through MDHS or any fines, restitutions, or costs as ordered by the courts, taking in account any court orders or garnishments. Although the allocation method can vary by participant based on the amount owed, if the participant also owes payments for dependents, and how much the participant makes, MAGCOR staff stated they generally try to make payments for fines and fees over a portion of the time remaining to be served with the intent to pay all fines and fees prior to the participant completing the program.

For example, one participant had funds directed toward fines and fees (\$2,985.50) for 11 pay periods until such costs were exhausted, and then afterwards, such funds were directed towards savings. Another participant had funds (\$5,722.51) directed toward fines and fees for all 19 pay periods they were in the program. Although it is not in policy, it has been MAGCOR's practice to direct any of the 25% portion of funds remaining to the participant's savings account after all payments allocated for fines, fees, and dependents have been made.

Per MISS. CODE ANN. § 47-5-579, the Chief Executive Officer (CEO) of MAGCOR is required to collect and report data semiannually to PEER and the 585 Task Force⁴ in a sortable, electronic format. The data to be collected and reported monthly by race, gender, and offenses charged includes:

- a) total number of participants who began the program and enrolled in the program at the end of each month;

² CODE section dealing with prison escapees and willful failure of offenders to return to jail/prison after being entrusted to leave facility grounds.

³ Any funds remaining in the 10% incidental category will be transferred to the offender upon release.

⁴ House Bill 585, 2014 Regular Session, established a committee to be known as the Corrections and Criminal Justice Oversight Task Force, which is charged with tracking and assessing outcomes of correctional programs and activities.

- b) total number of participants who successfully completed the program in each month;
- c) total amount earned by participants and how the earnings were distributed in each month; and,
- d) total number of participants who left the program or were arrested or convicted of a new criminal offense while in the program in each month and reason for leaving.

Per MISS. CODE ANN. § 47-5-591, MAGCOR must also report the above-referenced data for a work initiative program at Delta Correctional Facility, but on an annual basis, with the first report made before January 15, 2026.

MISS. CODE ANN. § 47-5-579 further requires that data also be collected and reported regarding:

- e) total number of participants who completed the program and were convicted of a new crime within three years of completing the program;
- f) results of any initial risk and needs assessments conducted on each participant by race, gender, and offense charged;
- g) list of participating employers, jobs acquired by participants, hourly wage paid to each participant, and average hourly wage earned in the program;
- h) accounting of the manner and use of the 15% of the wages paid to MAGCOR by the offender for administrative expenses and total costs associated with program operations;
- i) list of participating financial institutions and number of accounts opened by participants; and,
- j) any other data or information as requested by the Criminal Justice Oversight Task Force.

Per MISS. CODE ANN. § 47-5-591, MAGCOR must also report items "e" and "f" for a work initiative program at Delta Correctional Facility on an annual basis, but not items "g", "h", "i", or "j".

MAGCOR's Work Initiative Operations

Policies and Procedures Established in 2022

MAGCOR has not formally updated its policies and procedures for its work initiative program since 2022. MAGCOR staff are currently in the draft process of updating the policies and procedures.

MAGCOR developed standard operating procedures, including rules and regulations, for the program in November 2022. Included within the work initiative's policies and procedures are sections that define key program terms, outline the roles and responsibilities of MAGCOR, participants, and employers participating in the program. In addition to reiterating the statutory requirements of MISS. CODE ANN. § 47-5-579, these policies and procedures

provide greater detail of program eligibility and expectations of each participant while in the program.

In addition to the statutory requirements for program eligibility, MAGCOR gives priority to offenders participating in vocational training or a soft skills (e.g., communication) program with MDOC. It also gives enrollment consideration to offenders who:

- have successfully completed programming such as a cognitive behavioral program (i.e., a program designed to address family, marital, companions, and leisure/recreation issues, as well as anger management and cognitive thinking errors);

- have a high school equivalency or general education diploma (GED);
- have no detainers or disciplinary convictions within the past 12 months; and,
- have been approved by the superintendent/warden or their designee.

Additionally, prior to beginning employment, MAGCOR requires all offenders to meet with the Work Release Coordinator (WRC) to sign the Inmate Work Release Guidelines form and discuss employee/offender work release procedures/expectations. To provide oversight of the program, the WRC:

- visits each worksite at least once per month to meet with an offender's supervisor(s) and discusses an offender's performance at work;
- contacts the work supervisor by telephone twice per month; and,
- documents any work habits or performance problems which cause employer concern.

Each week, the WRC reports to the Deputy Commissioner of Workforce Development regarding the work initiative program, including the total number of positions, the total number filled, number of workers that exited the program, any medical or mental health issues, and the number of disciplinary reports issued.

Further, MAGCOR also established the following program requirements for offenders:

- **Voluntary acceptance:** The program is voluntary for offenders who qualify to participate. Offenders that choose to participate are not permitted to quit their job. However, a request to change jobs may be submitted to the WRC in writing and approved by the superintendent/warden.
- **Limit on weekly hours worked:** Offenders are limited to working 50 hours per week without prior approval from MAGCOR staff, with workdays being no longer than 10 hours per day. Weekend hours can be approved by the superintendent/warden.
- **Filing tax returns:** Offenders are solely responsible for ensuring that their tax returns are completed and filed within a timely manner. According to MAGCOR staff, it has been MAGCOR's practice to provide tax preparation services for program participants.

Establishment of Objectives, Goals, and Performance Metrics

In PEER's first review of the work initiative in 2023, PEER recommended that MAGCOR establish additional guidelines for the program and its participants, including but not limited to graduation/completion requirements; skill(s) attainment; and minimum/maximum length of initiative. Although there is a maximum participation time of 24 months, there is no minimum time. In response to PEER's 2023 recommendation, MAGCOR identified and developed objectives, developed goals, and adopted performance measures.

The goal of the program is to provide participants with employable skills and the mindset needed for employment upon release. Exhibit 3 on pages 9 and 10 provides a brief overview of MAGCOR program participant criteria and program goals and objectives.

For example, MAGCOR reported 100% of participants (target – 95%) were employed within the first 30 days of entering the program and that 100% of participants (target – 100%) have received at least some form of classroom training and on-the-job training with their employer. MAGCOR reported 78% of program participants (target – 75%) stayed in compliance with work release program rules and requirements, including work attendance, drug testing, and financial obligations.

Except for recidivism, MAGCOR has not been able to track the progress of participants after release. Any data obtained, including employment data or housing data, has been self-reported. Due to its reliance on

self-reported data to track participant progress after release, MAGCOR recently contracted with Career Edge to establish a portal to track the progress of MAGCOR initiatives, including participant progress post release.

Exhibit 3: Summary of Rules and Regulations for MAGCOR's Work Initiative

Program Criteria for Participants

Work/Life Skills Attainment

While in the work initiative program participants must attain and demonstrate:

- job-related skills;
- interpersonal and communication skills;
- professionalism and work ethic;
- financial management skills;
- behavioral and emotional regulation;
- job search and career development skills;
- social and interpersonal development;
- personal development and life skills;
- substance abuse recovery (if applicable); and,
- emotional intelligence and self-awareness.

Length of Participation in the Work Initiative

The length of time that an offender can participate in the program is dependent upon the participant's length of sentence and behavior while in the program. MAGCOR's rule states that in general offenders must participate in the program for at least six months but no more than 24 months.

Offender Earnings while in the Work Initiative

MAGCOR's rules and regulations sets no limitation on how much a participant may earn while participating in the work initiative. Further, MAGCOR follows the withholding categories for offender wages set forth in statute.

Graduation and Work Initiative Completion Requirements

To graduate or complete the work initiative program, participants must achieve:

- work and employment related requirements;
- behavioral and rehabilitation requirements;
- social and family reintegration requirements;
- accountability requirements;
- mental health and substance abuse recovery (if applicable); and,
- exiting strategy.

Program Objectives, Goals, and Performance Measures

Objectives

MAGCOR has identified that the objective of the work initiative is to rehabilitate inmates for their successful reentry into society while promoting public safety. This is accomplished by:

- rehabilitating through employment;
- reducing recidivism;

- promoting financial independence;
- ensuring public safety.
- developing responsibility and accountability; and,

Goals

MAGCOR has developed specific, measurable goals that align with the objectives of the work initiative program, including:

- **Employment placement:** Ensuring secure employment for at least 95% of eligible offenders within 30 days of entering the work initiative.
- **Skill development:** Provide access to vocational or educational training for 100% of participants, ensuring they develop marketable skills that align with available jobs in their community.
- **Program compliance:** Achieve 75% compliance with work initiative program rules and requirements, including work attendance, drug testing, and financial obligations.
- **Successful reentry:** Achieve a 75% successful reentry rate for offenders completing the program. For MAGCOR this means that participants remain employed and law-abiding for at least one year after release.
- **Behavioral rehabilitation:** Reduce disciplinary infractions related to behavior both in and out of the workplace by 50% among participants in the program.

Performance Measures

In order to evaluate the work initiative's success, MAGCOR has adopted key performance indicators (KPI) to track the work initiative's progress towards meeting goals, including the following:

- **Employment rate:** Achieve a 90% employment retention rate over the period of a year.
- **Workplace evaluation scores:** Achieve an average supervisor rating of "satisfactory" or higher for at least 85% of participants.
- **Program compliance:** Less than 30% of participants will have compliance-related issues such as missed workdays or curfew violations.
- **Completion rate:** Maintain a work initiative completion rate of at least 70%.
- **Reoffending (recidivism) rate:** The recidivism rate should be under 30% for work release participants.
- **Post-release employment rate:** Achieve a 75% employment rate for participants within the first year after release.

To monitor short, mid, and long-term progress of participants, MAGCOR will begin tracking and assessing data related to:

- employment behavior (e.g., job performance, wages, attendance, and financial stability);
- criminal behavior (e.g., compliance with work release rules, infractions, and overall behavioral improvements); and,
- life skills and personal development (e.g., participation in mandatory classes, emotional regulation, and social skills training).

SOURCE: PEER analysis of MAGCOR's policies and procedures.

Work Initiative Expenditures

The costs for operating the work initiative are the responsibility of both MDOC and MAGCOR. MDOC expenses are incurred from housing the offenders⁵ and providing security personnel at the participants' worksite. MAGCOR uses self-generated funds to operate the work initiative. Refer to Exhibit 4 on page 12 for work initiative expenditures from October 2022 to June 2025.

Work release programs often cost more than strictly incarcerating offenders. The intent of these programs is to avoid the future costs incurred when and if a participant is reincarcerated.

MISS. CODE ANN. § 47-5-579 (m) (1972) requires MAGCOR to report the costs associated with the work initiative program. MAGCOR currently reports estimated expenditures, not actual expenditures, as part of its annual report to PEER. In limited instances where MAGCOR identifies a need to report estimated expenditures, MAGCOR should specify the reasoning for doing so.

Although MISS. CODE ANN. § 47-5-579 (m) (1972) requires MAGCOR to report the cost of the work initiative program, it does not explicitly require MAGCOR to report how the program is funded, including the amount of funding from each source. If expenses of the program are supported by in-kind support from entities other than MAGCOR (e.g., MDOC provision of meals to participants), such should be noted.

Funding

The program lacks sufficient dedicated funding, with MDOC heavily subsidizing the program through in-kind support. MDOC provides security, housing/maintenance, and meals for the participants, absent a dedicated funding stream for doing so. This, combined with the need to establish separate secure facilities, have been the main impediments to expanding the program, as discussed more on page 13. At least a portion of MDOC's programmatic costs would be incurred regardless (e.g., cost for meals); however, MDOC would not have to house and secure the participants in a separate facility.

In addition to funding received via the statutory 15% administrative fee, MAGCOR primarily utilizes operational income along with private philanthropic dollars to fund the administration of the program and provide training and supplies. Both share costs related to transportation.

During the 2024 Regular Session, the Legislature amended MISS. CODE ANN. § 47-5-579 to increase administrative fees withheld from offender earnings from 10% to 15%.

After initially being set at 10% at the start of the program, state law requires MAGCOR to withhold 15% of offender earnings for administrative fees.⁶ According to MAGCOR, \$231,276.10 has been diverted from participant earnings to fund the Work Release Coordinator (WRC) position since the program began in October 2022. MAGCOR currently utilizes all

administrative deductions from participant wages to fund the work initiative program's WRC salary. The administrative fee funding is currently sufficient to cover only the full cost of the WRC with an estimated \$20,000 to \$25,000 remaining to support existing training costs and the finance manager position.

⁵ Work initiative participants are housed at a transitional work center which is a satellite facility of CMCF. The Rankin County Sheriff's Department transferred ownership of the facility to the state at no cost.

⁶ MAGCOR staff stated that it began collecting the 15% in administrative fees effective July 1, 2024.

Exhibit 4: Work Initiative Program Expenditures from October 2022 to June 2025

Expense Category	Oct. 2022 to Sept. 2024			Oct. 2024 to June 2025		
	Total Cost (\$)	Monthly Cost (\$)	Daily Cost (\$)	Total Cost (\$)	Monthly Cost (\$)	Daily Cost (\$)
Personnel Costs						
Security Expenses ¹	675,000.00	28,125.00	924.66	253,125.00	28,125.00	924.66
Work Release Coordinator (WRC)	148,609.44	6,192.06	203.57	55,728.54	6,192.06	203.57
Administration				18,000.00	2,000.00	65.81
Finance Manager				8,437.50	937.50	30.85
Training				5,000.00	500.00	16.45
Total Personnel Costs	823,609.44	34,317.06	1,128.23	339,791.04	37,754.56	1,242.38
Operational Costs						
Meals	170,352.00	7,098.00	233.36	63,882.00	7,098.00	233.36
Utilities (monthly average)	83,949.12	3,497.88	115.00	31,480.92	3,497.88	115.00
Transportation (fuel)	11,173.20	465.55	15.31	4,189.95	465.55	15.31
Transportation (maintenance)	7,560.00	315.00	10.36	2,835.00	315.00	10.36
Supplies	24,000.00	1,000.00	32.88	9,000.00	1,000.00	32.88
Maintenance	15,000.00	625.00	20.55	5,625.00	625.00	20.55
Total Operational Costs	312,034.32	13,001.43	427.46	117,012.87	13,001.43	427.46
Total Expenditures	1,135,643.78	47,318.49	1,555.69	456,803.91	50,755.99	1,669.84
Cost Per Participant ^{2,3}	\$45,425.75	\$1,892.74	\$62.23	\$18,272.16	\$2,030.24	\$66.79

¹ Salary for six MDOC prison guards assigned to the work initiative for monitoring the housing facility and participant transportation to work location(s).

² Calculated using the maximum work initiative participant size of 25.

³ An additional five offenders are housed at the transitional work center to serve as camp support (i.e. maintenance).

SOURCE: PEER analysis of MAGCOR data as of August 4, 2025.

Expenditures, October 2022 to September 2024

As shown in Exhibit 4, the work initiative program cost approximately \$1.1 million to operate from October 2022 to September 2024. The majority (59%) of program costs were for security-related expenditures. Other leading expenditure categories included meals for program participants (15%) and salary and fringe benefits for the WRC (13%).

Expenditures, October 2024 to June 2025

As shown in Exhibit 4, the work initiative program cost approximately \$456,804 to operate from October 2024 to June 2025. Security-related costs comprised 55% (\$253,125) of program costs. Other leading expenditure categories included meals for program participants (14% or \$63,882) and MAGCOR administrative costs (18% or \$82,166).

Cost Per Participant

Utilizing MAGCOR's expenditures and the statutorily mandated maximum number of participants in the pilot phase of the program (i.e., no more than 25 participants per month), the work initiative program costs \$66.79 per day from October 2024 to June 2025, an increase of \$4.56 from the previously reported approximately \$62.23 per day per participant from October 2022 to September 2024.

If actual monthly participant population sizes are less than the maximum allowed per month, the cost per day per participant would be higher.

MAGCOR's Work Initiative Program Compliance

As shown in Exhibit 5 on page 14, MAGCOR's work initiative program complies with many of the statutory requirements. In comparison to the reviews released in December 2023 and 2024, the work initiative is still in compliance with publishing rules, the number of participants, and monthly data collections. However, MAGCOR does not routinely submit the data to PEER semiannually as required by statute.

Efforts to Expand the Program and Obstacles Met

During the 2024 Regular Session, the Legislature amended MISS. CODE ANN. § 47-5-579 to require MAGCOR to expand the work initiative to SMCI, MSP, and MCIW beginning on July 1, 2024. Senate Bill 2357, 2025 Regular Session, also required expanding the program to Delta Correctional Facility with the first report to the Legislature due January 15, 2026. Currently, the work initiative program is only operated at CMCF. According to MAGCOR, the two primary obstacles to expanding the MAGCOR work initiative program are:

- identifying and obtaining funding to bring a facility up to par to separately house program participants at a participating facility; and,
- identifying and obtaining funding to operate the program at a new facility.

MAGCOR stated additional funding is needed to establish operations and secure, standalone housing facilities, prior to expanding the program. For example, funding would be needed to build or make modifications to existing stand-alone facilities to house program participants in a housing unit separate from the remainder of the correctional facility and establish a separate entry/exit point to prevent participants in the work initiative program from having the opportunity to bring contraband into the main grounds of the prison facility.

MAGCOR is working with MDOC and private partners to expand the program to new locations, including Delta Correctional Facility, Yazoo Regional Correctional Facility, Carroll/Montgomery County Regional Correctional Facility, and Winston/Choctaw County Correctional Facility. For example:

- MAGCOR staff stated the facility to house potential participants at Delta Correctional Facility needs infrastructure improvements. However, because of the higher statutory cap of 100 participants for Delta Correctional Facility only and the potential to place all 100 participants at three or four employers in close proximity, the program's economies of scale improve, especially in relation to housing, transportation, and security costs.
- MAGCOR staff stated a new separate housing unit would have to be built to establish a program at Yazoo County Regional Correctional Facility. However, MAGCOR is in discussions with an employer located near the facility who is interested in employing 20 participants (versus seven employers employing three to five each). Because of the employer's proximity to the facility and their interest in employing 20 participants, transportation and security costs would be reduced.

Exhibit 5: MAGCOR's Work Initiative Program Compliance

Statutory Requirements	Compliance (✓ / ✗)
Adopt and publish rules for the initiative.	✓
Expand the work initiative to include SMCI, MSP, MCIW, and DCF.	✗
No more than 25 participants at one time per month.	✓
No one allowed in the work initiative for an offense defined in MISS. CODE ANN. § 97-9-49 and § 45-33-23 (h) (1972) (i.e., offender escape, attempted escape, and/or sex offense).	✓
Collect and maintain data elements for participants of the work initiative each month.	✓
Collect and maintain data on the amount earned by the work initiative participants and how it is distributed each month.	✓
Participants shall establish a bank account and distribute wages accordingly.	✓ ¹
Participating employers shall pay the prevailing wage and no less than the federal minimum wage.	✓
Data provided to PEER in sortable, electronic format.	✓
Provide PEER work initiative data semiannually.	— ²
Not have more than two years remaining on his or her sentence.	— ³

¹ Eight participants did not have bank accounts, including four due to bad credit, two due to leaving the program, and two due to recently joining the program.

² Provided annually, not semiannually.

³ MAGCOR did not provide data regarding length of sentence as it is not statutorily required to submit such data.

SOURCE: PEER staff analysis of MISS. CODE ANN. § 47-5-579 (1972) and MAGCOR's work initiative data.

According to its director, MAGCOR has conducted preliminary groundwork regarding expansion to other state and regional correctional facilities. For example, Exhibit 6 on page 15 depicts the estimated start-up and operational costs that would be incurred by both MAGCOR and MDOC to expand the MAGCOR Work Initiative Program to Yazoo County Regional Correctional Facility under a MAGCOR proposed cost sharing model, as of August 5, 2025. MAGCOR estimates total start-up costs to be \$160,000 and total annual operating costs to be \$208,441.

Exhibit 6: Estimated Cost to Expand MAGCOR Work Initiative Program to Yazoo County Regional Correctional Facility

Funding may be sourced from MDOC grants, local or federal reentry funds, private foundations, and partnerships with MAGCOR. The below budget allocation signifies one iteration of the budget with MDOC and MAGCOR partnering in a cost share model.

Expense Category	Cost (\$)		
	MDOC	MAGCOR	Total
Estimated Start-Up Costs			
Staff and Training Equipment (MAGCOR)	\$0	\$50,000	\$50,000
Data Management Systems (MAGCOR)	\$0	\$10,000	\$10,000
Onsite Work Release Housing (MDOC)	\$100,000	\$0	\$100,000
Total Estimated Start-up Costs	\$100,000	\$60,000	\$160,000
Estimated Annual Operational Costs			
Program Supervisors (MAGCOR)	\$0	\$39,850	\$39,850
Driver Salaries (MAGCOR)	\$0	\$21,496	\$21,496
Supplies (MAGCOR)	\$0	\$6,000	\$6,000
Work Gear/Uniforms (MAGCOR)	\$0	\$2,500	\$2,500
Events and Family Days (MAGCOR)	\$0	\$1,000	\$1,000
Annual IT Fees (MAGCOR)	\$0	\$750	\$750
Security Staff for Monitoring (MDOC)	\$104,820	\$0	\$104,820
Meals (MDOC)	\$13,050	\$0	\$13,050
Utilities (MDOC)	\$11,975	\$0	\$11,975
Annual Fuel and Maintenance Costs (MDOC)	\$7,000	\$0	\$7,000
Total Estimated Annual Operational Costs	\$136,845	\$71,596	\$208,441
Total Estimated Costs	\$236,845	\$131,596	\$368,441

SOURCE: MAGCOR Proposal to Establish Work Initiative Program at Yazoo County Regional Correctional Facility, as of August 5, 2025.

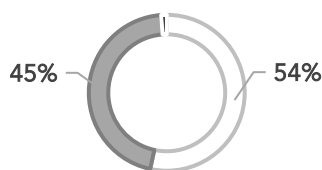
According to MAGCOR staff, funding may be sourced from MDOC grants, local or federal reentry funds, private foundations, and partnerships with MAGCOR. MAGCOR estimates a 12-month proposed start-up timeline, including obtaining planning and approvals, prepping infrastructure and recruiting staffing, screening initial participants and conducting job-readiness training with the first participants commencing on-site work in months 9 through 12.

MAGCOR's Work Initiative Data

MAGCOR provided work initiative program data via an annual report submitted to PEER on August 4, 2025, and upon request on September 16, 2025. The following sections briefly describe aspects of the data elements collected for the program by broad category, including demographics, offenses, population, earnings, length of participation, program expenses, and program outcomes.

Demographic Data

White Black Asian (1%)

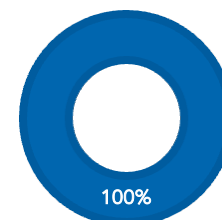


Since September 2022, there have been a cumulative total of 88 offenders, all male, that have previously or are currently participating in the work initiative program at CMCF. This includes nine new participants between October 2024 and June 2025.

Of these 88 male participants, one (1%) was Asian, 40 (45%) were black and 47 (54%)

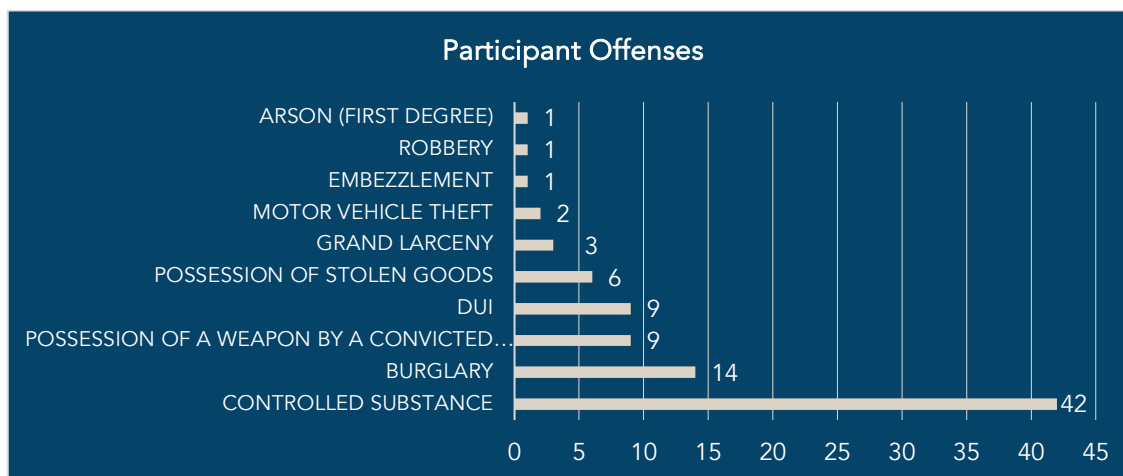
were white. From September 2024 to June 2025, nine new male participants have been enrolled into the work initiative program. Of the nine new participants, five (56%) were black, three (33%) were white, and one (11%) was Asian. There have been no female offenders participating in the program.

Male Female



Offense Data

MAGCOR tracks the primary underlying offenses committed by each program participant. Upon examining the primary offenses for the total 88 participants from September 2022 through September June 2025, 42 program participants (48%) were convicted on charges related to controlled substances. It should be noted that this category includes specific charges for possession and distribution.



Of the nine new participants from October 2024 to June 2025, seven offenders' primary offenses were related to controlled substance, one to burglary, and one to DUI. Two of the nine offenders had additional offenses for possession of a weapon by a convicted felon.

The other leading categories of participant convictions were related to burglary (e.g., residential, dwelling, vehicle), possession of a weapon by a convicted felon, and driving under the influence (DUI) (i.e., aggravated and felony).

Program Participation Limit

As required by MISS. CODE ANN. § 47-5-579, the program has never exceeded a participant population size of 25 offenders per month, with an average of 24 participants each month from October 2022 to June 2025. During this timeframe, the work initiative program has had at least 20 participants participating each month.

Financial and security constraints, combined with the 25-person participation cap per facility, have restricted the program from being able to expand both within CMCf and to other authorized facilities.

Job Type and Employer Data

From October 2024 to June 2025, 33 participants were employed as general labor/maintenance workers and two were employed as diesel mechanics. The 35 total participants were employed by seven different employers, as follows:

- City of Brandon – 15 participants;
- Pearl River Valley Water Supply District – 7 participants;
- City of Pearl – 6 participants;
- City of Flowood – 3 participants;
- Old River Volvo – 2 participants;
- Bracken Equipment – 1 participant; and,
- Mississippi State Hospital – 1 participant.

By statute, employers participating in the program cannot pay less than the prevailing wage for the position or less than the federal minimum wage. According to the U.S. Department of Labor, the current federal minimum wage for covered nonexempt employees is \$7.25 per hour.

Work schedules and offender wages are determined by each participating employer and vary by offender.

Participant Wages

Since the creation of the work initiative in 2022, 88 program participants⁷ earned \$2,339,897 over the course of 155,993 labor hours through June 7, 2025, an average of \$15.00 per hour. After taxes, this nets to \$1,950,883.62, an average of \$12.51 per hour.

Over the 18 pay periods from September 29, 2024, to June 7, 2025, the 34 work initiative program participants (at the time of the review one participant was newly enrolled and had not received any wages):

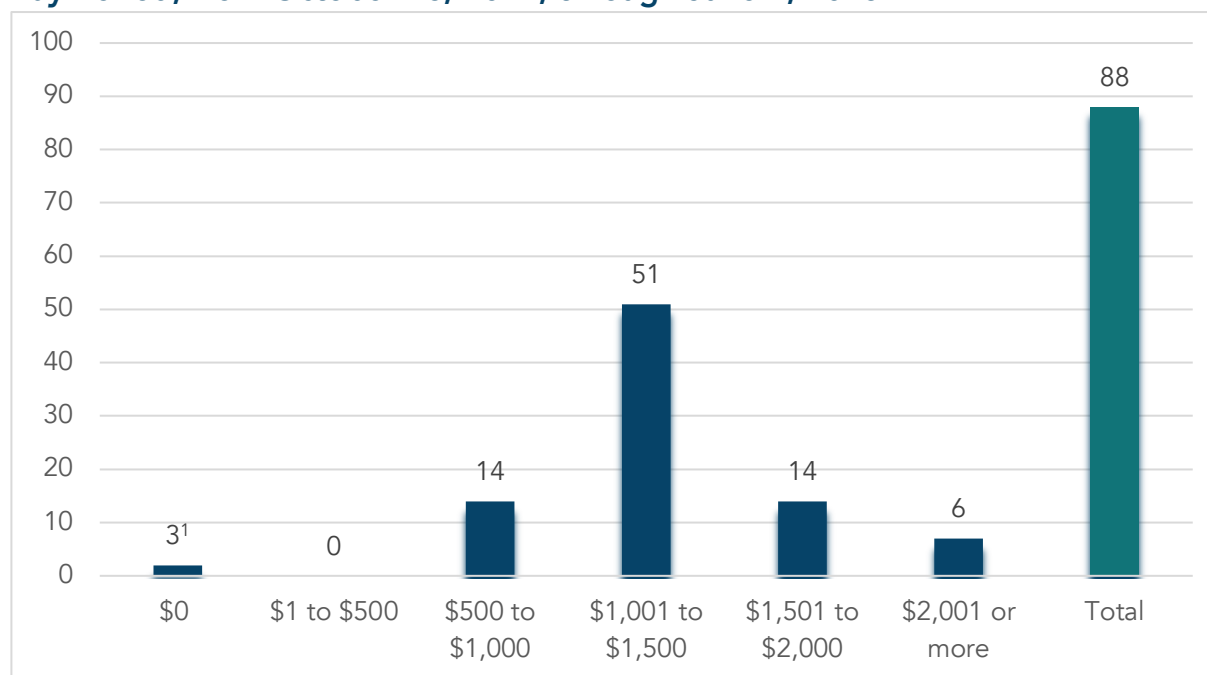
- worked an average of 107.34 hours per two-week pay period;
- earned on average \$16.93 per hour; and,

⁷ One participant requested to leave the program before earning wages. One participant had not earned wages at the time data was reported due to starting the program on June 11, 2025 – after the date of the last submitted pay period of May 26, 2025, to June 7, 2025.

- earned an average of \$1,817.37 per two-week pay period (or \$1,493.04 per two-week pay period after taxes).

Exhibit 7 on page 18 illustrates the number of participants, by average gross earnings per pay period, from October 16, 2022, through June 7, 2025. Of the 88 program participants between October 16, 2022, and June 7, 2025, 71 participants (81%) earned more than \$1,000 per two-week pay period on average, with 51 participants (58%) earning between \$1,001 to \$1,500 per pay period, 14 participants (16%) earning between \$1,501 to \$2,000 per pay period, and six participants (7%) averaged earning more than \$2,000 per pay period. Fourteen participants (16%) averaged between \$500 and \$1,000 per pay period. No one averaged earning less than \$500 per pay period.

Exhibit 7: Number of Work Initiative Program Participants, by Average Earnings per Pay Period, from October 16, 2022, through June 7, 2025



¹One participant requested to leave the program before earning wages. One participant started the program on June 11, 2025 – after the date of the last submitted pay period of May 26, 2025, to June 7, 2025. One left the program to attend court, then reentered the program.

SOURCE: PEER analysis of MAGCOR data through June 7, 2025.

Growth in Earnings per Pay Period

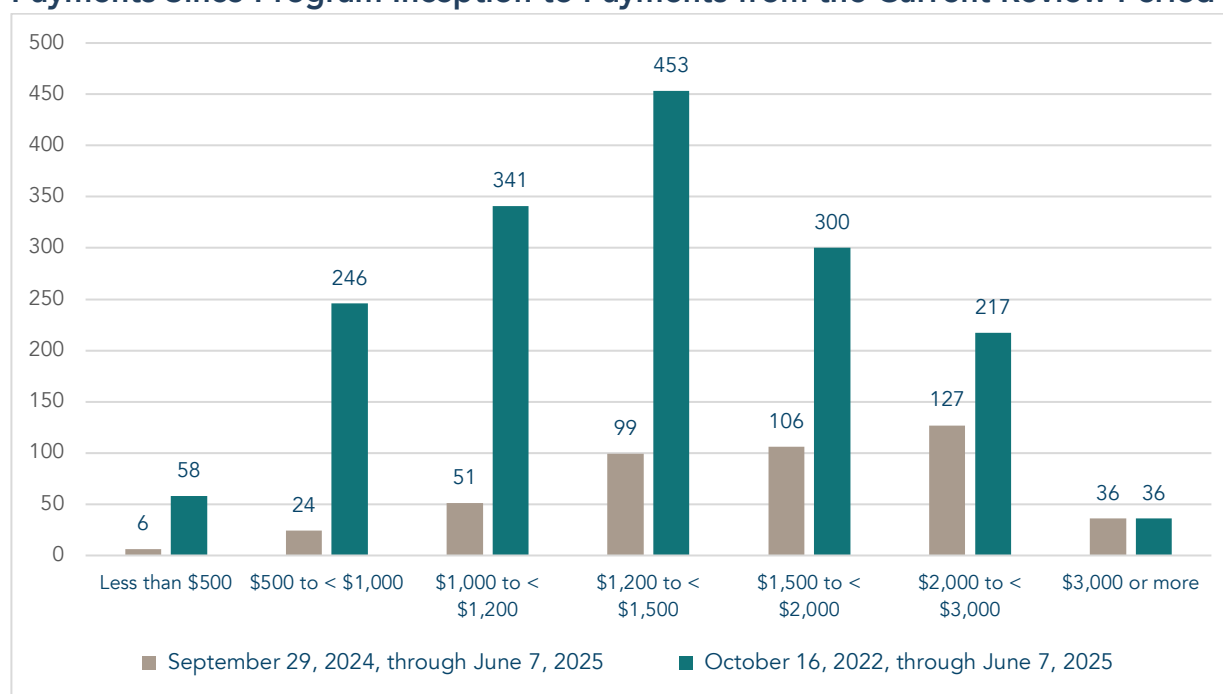
An analysis of participants earnings per pay period shows work initiative participants generated more in income through the program, through a combination of more hours worked and/or increased wages since PEER's 2024 review or the previous review. Exhibit 8 on page 19 compares the range and amounts of all MAGCOR work initiative payments to payments from the current review period. Payments during the current review period of September 29, 2024, to June 7, 2025, comprise 28%, or 449 of the total 1,652 payments to work initiative participants from October 16, 2022, to the most recently reported pay period ending June 7, 2025.

Payments during the current review period were higher than the average (28%) since program inception, resulting in payments made during the current review period comprising:

- all 36 payments of \$3,000 or greater;
- 127 (or 58.5%) payments of \$2,000 to \$3,000; and,
- 51 (33.7%) payments of \$1,500, but less than \$2,000.

By comparison, during the current review period, only 6% of participants earnings were less than \$1,000 in a two-week pay period compared to 18% since program inception.

Exhibit 8: Comparison of Range and Amount of All MAGCOR Work Initiative Payments Since Program Inception to Payments from the Current Review Period



SOURCE: PEER analysis of MAGCOR data through June 7, 2025.

Ability to Pay Off Fines and Fees and Accumulate Savings

As required by law, program participants' wages are separated into four categories:

- mandatory administrative fees;
- payment toward fines, fees, and child support owed;
- mandatory savings; and,
- amount to participant's debit card.

See discussion on page 5 for more detail. To accomplish this, MAGCOR has contracted with PeopleLease to provide payroll services for the work initiative, MetaBank to provide debit cards

for participants, and BankPlus to provide savings accounts. According to MAGCOR, 80 of the 88 participants have opened accounts with supporting financial institutions. The discrepancy in accounts can be attributed to participants being new or double counted,⁸ having left the program, or having credit issues (e.g., debt owed to non-participating financial institutions).

To date, participants have contributed \$237,572 towards administrative fees, paid \$259,362.55 toward fines, fees, and child support owed, saved \$1,202,612, and had deposited to their debit card \$251,322.77. Exhibit 9 on page 20 breaks down participant earnings by program status.

Exhibit 9: Earnings based on Program Status, September 2022 to June 2025

Status	Number of Program Participants	Average Hours Worked	Average Gross Earnings	Average Fees/Fines Paid	Average Savings
Released from Prison – Completed Program	37	1,796	\$1,243	\$2,833	\$13,592
Removed from Program	26 ¹	1,047	\$1,096	\$2,102	\$7,119
Active Participant through June 30, 2025	25	2,641	\$1,574	\$4,250	\$21,739

¹ One participant was removed from the program to attend court for a prior charge 59 days into the program and then returned to the program four months later. One left the program prior to earning any income. Others were removed due to reasons such as drug-related violations or employer terminations.

SOURCE: PEER analysis of MAGCOR data through June 7, 2025.

Program Completion and Length of Participation

Since 2022, 63 of the 88 participants have exited the work initiative program. Of these 63 participants, 37 have successfully completed the program. This equates to 1.09 participants⁹ completing the program for each month the program has operated. From September 2022 to September 2024, 32 participants completed the program. During the current review cycle of October 2024 to June 2025, five more participants completed the program. Overall, 59% (37 of 63) of offenders exiting the work initiative program have successfully completed the program.

37 of 63 (59%) offenders exiting the program successfully completed the work initiative program and were paroled or released.

Offender Removal from the Work Initiative Program

Since 2022, 26 of program's participants (41%) have been removed from the work initiative program prior to completion. Participants were removed for the following reasons:

⁸ One participant left the program to attend court on a prior charge and then reentered the program.

⁹ 37 participants completing the program divided by the 34 months the program operated from September 2022 to June 2026.

- 7 – drug-related violation;
- 6 – removed by MDOC (reason not specified);
- 5 – terminated by employer;
- 4 – cell phone or other rule violation; and,
- 4 – other.

26 program participants (41%) were removed from the program prior to completion.

Of the others, one requested to return to CMCF, two were removed due to attending court for prior charges, and one was admitted to the hospital.

From October 2024 to June 2025, four participants have been removed from the work initiative program for non-compliance with the rules and requirements of the program. The reasons for participant removal include:

- being removed by the Superintendent (two participants);
- fraternizing with family (one participant); and,
- being terminated by their employer (one participant).

Length of Participation

MAGCOR collects and maintains data regarding program participants as required by statute and compiles it monthly. Some data elements recorded include the start date for participation in the work release program and completion data. As shown in Exhibit 10 on page 22, PEER calculated program participation length based on the participant's status.

The average duration that an offender participates in the work initiative program prior to completion is 286 days or approximately 9 months.

Participation length for those who complete the program is generally based on the inmate's parole or release date (e.g., prison term expiring), which MAGCOR has limited control over. As of June 30, 2025, the time active participants have been in the program ranged from 19 days to 795 days, with 12 having been in the program for more than 365 days (one year) and 13 in the program for less than 365 days.

Those removed from the program occupy limited spaces that could have otherwise gone to other participants. Although MAGCOR cannot foretell which participants may eventually be removed from the program, the 26 removed participants combined to occupy the equivalent of 15 spaces that could have otherwise been filled by participants who may have completed the program.

Completed Trainings

MAGCOR offers classes to MAGCOR work initiative program participants on a voluntary basis. According to MAGCOR's FY 2025 Annual Report, MAGCOR work initiative program participants have completed a combined 212 training classes in the following classes:

- Alcohol and Drug Education – 37;
- Moral Reconation Therapy – 48;
- Thinking for a Change – 47;
- Mississippi Alcohol Safety Education Program – 23;

- Anger Management – 22;
- Personal Financial Literacy – 14;
- Northstar Digital Literacy (Computer) – 10;
- Celebrate Recovery – 8; and,
- ServSafe – 3.

The Alcohol and Drug Education class is the only required class, but it must only be completed by those with substance abuse related convictions or diagnosis. MAGCOR offers the remaining classes as electives. According to MAGCOR’s Chief Reentry Officer, MAGCOR does request all participants take the Thinking for a Change course, but it is not mandatory. According to the Washington State Department of Corrections, Thinking for a Change is a cognitive behavioral course designed for individuals in the criminal justice system where *participants learn to think before making decisions, rather than acting impulsively based on emotions and feelings.*

Exhibit 10: Length of Program Participation based on Program Status, September 2022 to June 2025

Status	Number of Program Participants	Average Months	Average Days	Range
Released from Prison – Completed Program	37	8.9 months	286 days	41 days to 700 days
Removed from Program	26 ¹	4.9 months	165 days	19 days to 546 days
Active Participant through June 30, 2025	25	11.4 months	361 days	19 days to 705 days

¹ One participant was removed from the program to attend court for a prior charge 59 days into the program and then returned to the program four months later. Others were removed due to reasons such as drug-related violations or employer terminations.

SOURCE: PEER analysis of MAGCOR data through June 7, 2025.

Program Effectiveness

State law requires MAGCOR to track recidivism (i.e., percentage of offenders re-incarcerated within 36 months of initial release) for the program. Because the program began in September 2022, there has not yet been enough time lapsed to calculate recidivism as defined in statute. However, MAGCOR has monitored participants who have completed the program and were rearrested, reconvicted, or re-incarcerated since the program’s inception.

Overall, 37 participants have completed the work initiative program, including five participants from October 2024 to June 2025. Generally, that means the participant was released due to their sentence expiring or being released on parole, probation, or early release. No one has finished the program due to the rule limiting participation to 24-months.

The first participant to exit the program due to their sentence expiring or being released on parole, probation, or early release was released November 8, 2022. A total of 10 participants were released by the end of June 2023 with 18 additional participants released by the end of June 2024.

Given such, PEER would expect to monitor the progress of the first 10 participants during the next review cycle 2026 and the next 18 participants the following 2027 review cycle, pending annual reviews continue. Of the first 10 participants released by June 30, 2023, 5 were returned to state custody. Of the next 18 participants released by June 30, 2024, none had been returned to state custody as of July 2025. As of July 2025, MAGCOR reported that 1 of the 26 participants removed from the program had since been released and returned to prison.

Return of Offenders to State Custody

Since 2022, six participants have been returned to state custody, including one from October 2024 to June 2025. Of the six participants that returned to state custody:

- two participants committed new crimes upon release;
- two participants violated a condition of parole; and,
- two participants were returned to state custody due to detainer charges (e.g., a criminal detainer was filed by another jurisdiction for a pre-existing charge while the participant was serving a sentence for a separate crime).

Recidivism is often measured by a return to incarceration within three years post-release from a sanction or intervention. While MAGCOR's work initiative program has not been operating long enough to calculate recidivism as defined by statute, to be proactive, MAGCOR tracks participants released from the program to determine if any individuals are rearrested, reconvicted, or re-incarcerated within 24 months

For the purposes of calculating the effectiveness of the work initiative program, MAGCOR does not include the two participants who were returned to state custody on detainer charges because the detainer charges are not related to a new offense and pre-date their enrollment in the work initiative program.¹⁰ According to MAGCOR staff, it will no longer accept offenders with a criminal detainer into the work initiative program.

¹⁰ As of July 2025, neither offender had been convicted and both awaited their court date.

Recommendations

1. The Legislature should amend MISS. CODE ANN. § 47-5-579 to:
 - a. require data be reported for each work initiative participant on the total amounts of any dependent support payments, fines, restitutions, fees, or costs as ordered by the court;
 - b. require that data be reported for each work initiative participant on the remaining length of his or her sentence; and,
 - c. reflect the current administrative fee deduction of 15% (currently stated as 15% in one place in statute and 10% in another place in statute).
2. MAGCOR should ensure it complies with all requirements established by MISS. CODE ANN. § 47-5-579.
3. MAGCOR should report actual expenditures, not estimated expenditures, as part of its annual report. In limited instances where MAGCOR identifies a need to report estimated expenditures, MAGCOR should specify the reasoning for doing so.
 - a. In addition, MAGCOR should report the funding sources that MAGCOR utilizes to support the operations of the MAGCOR Work Initiative program, including the amount of funding from each source. If expenses of the program are supported by in-kind support from entities other than MAGCOR (e.g., MDOC provision of meals to participants), such should be noted.
4. MAGCOR should update its policies and procedures manual to:
 - a. reflect current statutory requirements;
 - b. specify and establish a formal process for how any participant earnings can be transferred or utilized while in the program and upon graduation (e.g., diverting more funds to savings if no dependent support payments, fines, restitutions, fees, or costs as ordered by the court exist for a participant, emergency use of funds for family or personal reasons, and transferring remaining incidental category funds to savings upon completion of the program); and,
 - c. incorporate all newly adopted program goals, objectives, and performance measures.



December 23, 2025

Mr. James F. (Ted) Booth, Executive Director
Joint Committee on Performance Evaluation and Expenditure Review (PEER)
P.O. Box 1204
Jackson, MS 39215

Re: MAGCOR Response to Recommendations in the CY 2025 Annual Review of the Work Initiative Program

Dear Mr. Booth:

Magnolia Correctional Industries (MAGCOR) appreciates the thorough review conducted by the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER) of MAGCOR's Work Initiative (Work Release) Program. We value PEER's role in strengthening transparency, accountability, and effectiveness across state programs and welcome the opportunity to formally respond to the recommendations contained in the CY 2025 Annual Review.

Below is MAGCOR's response to the key recommendations identified in the report, including actions already completed, actions underway, and planned corrective measures.

Recommendation 1: Legislative Amendments to MISS. CODE ANN. § 47-5-579

PEER recommends that the Legislature amend MISS. CODE ANN. § 47-5-579 to require additional data elements, including:

(a) total amounts of dependent support payments, fines, restitution, fees, or costs ordered by the court; (b) remaining length of sentence for each participant; and (c) clarification of the administrative fee deduction rate.

MAGCOR Response:

MAGCOR acknowledges this recommendation and agrees that statutory clarification would improve consistency, transparency, and reporting accuracy. MAGCOR already tracks participant earnings, distributions, court-ordered financial obligations and remaining sentence length internally. MAGCOR further agrees that reconciling the administrative fee percentage within statute would eliminate ambiguity.

Recommendation 2: Compliance with All Requirements of MISS. CODE ANN. § 47-5-579

PEER recommends that MAGCOR ensure full compliance with all statutory requirements governing the Work Initiative Program.

MAGCOR Response:

MAGCOR concurs with this recommendation. MAGCOR continuously reviews program operations to ensure compliance with statutory requirements, including eligibility, wage standards, participant limits, earnings distribution, and reporting obligations. Where compliance gaps were identified

during early program implementation, MAGCOR has taken corrective actions and will continue internal monitoring to ensure ongoing adherence to MISS. CODE ANN. § 47-5-579.

Recommendation 3: Reporting Actual Expenditures and Funding Sources

PEER recommends that MAGCOR report actual expenditures rather than estimated expenditures in its annual report and disclose all funding sources supporting the Work Initiative Program, including in-kind support.

MAGCOR Response:

MAGCOR agrees with this recommendation. MAGCOR will report actual expenditures in future annual reports whenever such data are available at the time of reporting. In limited instances where estimates are necessary, MAGCOR will clearly identify them as estimates and explain the basis for their use. MAGCOR will also explicitly identify funding sources supporting the Work Initiative Program, including state appropriations, grants, and in-kind support provided by partner agencies such as MDOC.

Recommendation 4: Update Policies and Procedures Manual

PEER recommends that MAGCOR update its policies and procedures manual to:

(a) reflect current statutory requirements; (b) establish a formal process for how participant earnings may be transferred or utilized during and after program participation; and (c) incorporate all newly adopted program goals, objectives, and performance measures.

MAGCOR Response:

MAGCOR recognized the importance of this recommendation and addressing such formally adopted by board approval new MAGCOR policies and procedures on December 4, 2025. Updates reflect current statutory requirements, clearly define earnings allocation and transfer processes, and incorporate formal program goals, objectives, and performance measures.

MAGCOR appreciates PEER's continued evaluation of the Work Initiative Program and views these recommendations as constructive guidance for strengthening statutory clarity, fiscal transparency, and program documentation. MAGCOR remains committed to operating the Work Initiative Program in full compliance with law and to continuous improvement in program administration and reporting.

Respectfully submitted,



Garrett McInnis
Chief Executive Officer
Magnolia Correctional Industries (MAGCOR)
Jackson, Mississippi

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CY 2025 Annual Review of MAGCOR's Work Initiative Program

January 5, 2026

For more information, contact: (601) 359-1226 | P.O. Box 1204, Jackson, MS 39215-1204

Representative Kevin Felsher, Chair | James F. (Ted) Booth, Executive Director