

*The County of Chester
Office of the Controller
Internal Audit Department*



*Management Letter
Chester County Prison Correctional Center*

For the year ended December 31, 2008

Valentino F. DiGiorgio, III

Valentino F. DiGiorgio, III, Controller

**To: Robert J. Cochlin, Manager
Chester County Prison Correctional Center**

Introduction

On April 27, 2009, Internal Audit completed an audit of the *Chester County Prison Correctional Center (Center)* for the year ended December 31, 2008. Gretchen W. Sohn, CIA, was the auditor-in-charge and was assisted by one additional staff member. Internal Audit is required by the Pennsylvania County Code to review county offices/departments annually to ensure compliance with policies and procedures and to assess their overall internal control structure. The scope of our audit included a review of the following:

- Cash
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Inmate Welfare Fund
- Unclaimed Property (Escheats)

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards* published by the Comptroller of the United States. We have also issued our Independent Auditor's Report on Compliance and Internal Control over Financial Reporting concurrent with this Management Letter. Disclosures and other information in that Report (also dated April 27, 2009) should be considered in conjunction with this Management Letter.

Executive Summary

The management and staff of the *Center* are, in all material respects, in compliance with policies and procedures applicable to the maintenance of the *Center's* funds. The audit disclosed only minor internal control and compliance findings which are included in this Management Letter. Our observation and testing revealed a knowledgeable and well trained office staff.

We would like to thank the *Center's* manager and assistant manager for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-6797 should you have any questions or concerns.

COUNTY OF CHESTER
CHESTER COUNTY PRISON CORRECTIONAL CENTER
FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2008

I. INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS

RECORDING/RECORDKEEPING

Finding 1: Cash Receipts

Internal Audit noted the following:

- In 1 instance, a cash receipt was not dated.

Recommendation

Internal Audit recommends that management instruct the Officers on Duty to always date the receipt to ensure a complete and accurate receipt.

Auditee Response

Management concurs with the finding and recommendation.

II. COMPLIANCE WITH POLICIES AND PROCEDURES

Finding 1: Voided Receipts

- In 1 instance, a voided receipt was not labeled as such.

Recommendation

Internal Audit recommends that all voided receipts be labeled as such to ensure accurate records.

Auditee Response

Management concurs with the finding and recommendation.

COUNTY OF CHESTER
CHESTER COUNTY PRISON CORRECTIONAL CENTER
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2008

On April 27, 2009, Correctional Center Manager, Robert J. Cochlin, indicated through a written confirmation that an exit conference would be waived for this year. All findings were discussed at the Closing Conference held April 14, 2009. The Correctional Center Manager has accepted the Report and Management Letter as presented.

