

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



*Management Letter
Chester County Prison Correctional Center
For the year ended December 31, 2007*

Valentino F. DiGiorgio, III

Valentino F. DiGiorgio, III, Controller

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

Introduction

On May 14, 2008, Internal Audit completed an audit of the *Chester County Prison Correctional Center (Center)* for the year ended December 31, 2007. 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)

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 no procedural or internal control weaknesses. 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
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2007

The audit disclosed no procedural or internal control findings, therefore an exit conference is not warranted. The Correctional Center Manager, Robert J. Cochlin, has accepted the Report and Management Letter as presented.