

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



*Management Letter  
Chester County Prison Correctional Center  
For the year ended December 31, 2006*

*Valentino F. DiGiorgio, III*

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Valentino F. DiGiorgio, III, Controller

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

### **Introduction**

On June 26, 2007, Internal Audit completed an audit of the *Chester County Prison Correctional Center (Center)* for the year ended December 31, 2006. Gretchen W. Sohn, CIA, was the auditor-in-charge and was assisted by one staff auditor and one auditor-in-training. 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. There were no internal control weaknesses identified. Only one minor finding of non-compliance was noted during this audit and is included within 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. We have provided herein a copy of our "Audit Findings" and "Recommendations" for your review and comment.

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, 2006**

**I. COMPLIANCE WITH POLICIES AND PROCEDURES**

Finding 1: Cash Disbursements

Internal Audit noted the following:

- In 1 instance, an allowance request form was not signed by the resident at the time of the request.

Recommendation

Internal Audit recommends that management reemphasize to the staff that all allowance request forms must be signed by the resident at the time the request is submitted for approval.

Auditee Response

Auditee concurs with the finding and recommendation.

**COUNTY OF CHESTER**  
**CHESTER COUNTY PRISON CORRECTIONAL CENTER**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

On July 3, 2007, Correctional Center Manager, Robert J. Cochlin, indicated through a written confirmation that an exit conference would be waived for this year. The Correctional Center Manager has accepted the report as presented.