



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

**Management Letter  
For the Year Ended  
December 31, 2011**

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*Prison Correctional Center*

Management Letter

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*Valentino F. DiGiorgio III*

Valentino F. DiGiorgio, III, Controller

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

### **Introduction**

On April 25, 2012, Internal Audit completed an audit of the *Chester County Prison Correctional Center (Correctional Center)* for the year ended December 31, 2011. 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 General of the United States. We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters concurrent with this management letter. Disclosures and other information in that report (also dated April 25, 2012) should be considered in conjunction with this management letter.

### **Executive Summary**

The management and staff of the *Correctional Center* are, in all material respects, in compliance with policies and procedures applicable to the maintenance of the *Correctional 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 want to thank the *Correctional 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**  
**PRISON CORRECTIONAL CENTER**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

On April 25, 2012 Correctional Center Manager, Robert J. Cochlin indicated through a written confirmation, that an exit conference would be waived for this year. Correctional Center Manager, Robert J. Cochlin, has accepted the report and management letter as presented.