



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

**Management Letter  
For the Year Ended  
December 31, 2010**

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# *Prison Inmate Fund*

## Management Letter

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A handwritten signature in blue ink that reads "Valentino F. DiGiorgio, III". The signature is written in a cursive style.

Valentino F. DiGiorgio, III, Controller

**To: Warden D. Edward McFadden**

**Introduction**

On April 28, 2011, Internal Audit completed an audit of the *Chester County Prison Inmate Fund (Inmate Fund)* for the year ended December 31, 2010. Sharon Kaye Jones, CIA, was the auditor-in-charge and was assisted by one additional auditor. Internal Audit is required by County Code to review county offices 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 and Petty Cash
- Accounts Receivable
- Accounts Payable
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Compliance – 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 this report (also dated April 28, 2011) should be considered in conjunction with this management letter.

**Executive Summary**

The management and staff of the *Inmate Fund* are, in all material respects, in compliance with policies and procedures imposed by the County of Chester, and by prison management. There were no matters of a significant nature in the overall internal control structure or in the area of compliance.

Internal Audit wants to thank the management and staff of the Chester County Prison for their cooperation and assistance during the course of this audit. A copy of our "Audit Findings" and "Recommendations" are included within this management letter for your review and comment.

Please feel free to contact our office at 610-344-5913 should you have any questions or concerns.

**COUNTY OF CHESTER**

**PRISON INMATE FUND**

**SUMMARY OF EXIT CONFERENCE**

**FOR THE YEAR ENDED DECEMBER 31, 2010**

Management of the Prison waived the option for an exit conference and has chosen to accept the report as presented.