

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



*Management Letter
Chester County Prison Correctional Center
For the year ended December 31, 2009*

Valentino F. DiGiorgio III

Valentino F. DiGiorgio, III, Controller

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

Introduction

On April 8, 2010, Internal Audit completed an audit of the *Chester County Prison Correctional Center (Center)* for the year ended December 31, 2009. 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 8, 2010) 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 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, 2009

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.

