



County of Chester
Office of the Controller
Internal Audit Department

Independent Auditor's Report
For the Years Ended
December 31, 2020 and 2019

County of Chester Prison Correctional Center

Independent Auditor's Report

Margaret Reif, Controller

County of Chester
Prison Correctional Center
Annual Financial Statement Audit
As of December 31, 2020 and 2019

Ronald M. Phillips, Warden
Chester County Prison
501 South Wawaset Road
West Chester, PA 19382-6776

County of Chester

Prison Correctional Center

For the Years Ended December 31, 2020 and 2019

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Chester County Prison Board
Ronald M. Phillips, Warden
Chester County Prison
501 South Wawaset Road
West Chester, PA 19382-6776

Independent Auditor's Report

Report on the Financial Statements

We have audited the accompanying financial statements of the Prison Correctional Center (*Center*), which comprises the statements of assets and liabilities arising from cash transactions as of December 31, 2020 and 2019, and the related statements of cash receipts, disbursements and cash balances for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to annually audit the accounts of the *Center* and to report the results of such audits to the Chester County Commissioners, Chester County Prison Board, and to Prison Administration.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall financial statement presentation.

County of Chester

Prison Correctional Center

For the Years Ended December 31, 2020 and 2019

Summary of Exit Conference

An exit conference was not warranted for the audit of the Prison Correctional Center. Warden Ronald M. Phillips accepted the audit report and management letter as presented.