

Sonoma County

Auditor-Controller-Treasurer-Tax Collector

Internal Audit Report

**Internal Audit:
Sonoma County Sheriff's Office
Inmate Welfare and Jail Store Trust Funds**

For the Period: July 1, 2015 - June 30, 2017

Engagement No: 3485
Report Date: December 27, 2017



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Auditor-Controller-Treasurer-Tax Collector

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Table of Contents

**Internal Audit:
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	<u>Page</u>
Executive Summary	1
Introduction and Background	2
Objectives and Scope	4
Procedures	5
Results and Other Matters	6
Prior Year Observations and Recommendations	8
Staff Acknowledgement	10
Inmate Welfare Trust Fund Report for the fiscal year ended June 30, 2016	11
Inmate Welfare Trust Fund Report for the fiscal year ended June 30, 2017	13
Jail Store Trust Fund Report for the fiscal year ended June 30, 2016	15
Jail Store Trust Fund Report for the fiscal year ended June 30, 2017	16
Note 1: Inmate Welfare Trust and Jail Store Trust Fund Reports Presentation.....	17
Note 2: Jail Store Trust Fund Reports Presentation-Sales Tax	17
Appendix A-Report Item Risk Classification	18
Appendix B-Management Response	19

Executive Summary

As a part of the 2017-2018 Annual Audit Plan, the Internal Audit Division of the Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office (ACTTC) performed an audit of the Inmate Welfare (IWTF) and Jail Store (JSTF) trust funds for the period July 1, 2015 to June 30, 2017 and determined that:

- Both funds were managed in accordance with the Trust Funds' Policies and Procedures Manual (Manual) developed by the Sonoma County Sheriff's Office and relevant laws.
- Profit from the Commissary operations was transferred to the IWTF as required by the Manual and the Penal Code Section 4025.
- There were no current year observations and recommendations. The prior year observations, recommendations on improving internal control procedures and the implementation status, are discussed starting on page 8.
- The revenues and expenditures in the Annual IWTF and JSTF Reports (pages 11 - 16) represent transactions executed in compliance with the Manual and the law.

Introduction and Background

Introduction

The ACTTC has completed an audit of the Sonoma County Sheriff's Office (Office) Inmate Welfare and Jail Store Trust Funds for the period July 1, 2015 to June 30, 2017. We conducted the audit in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*. These standards require that we identify, analyze, evaluate, and document sufficient information and evidence to achieve our audit objectives. We believe that the evidence obtained provides a reasonable basis for the results, observations, and recommendations contained in our report.

The primary purpose of our engagement is to furnish management independent and objective analyses, recommendations, and other information concerning the activities reviewed. The audit report is a tool to help management identify and implement improvements.

Background

As authorized under the California Penal Code Section 4025, the Office established a County Jail Commissary (Commissary) to purchase and sell goods and supplies to inmates. The Office manages the IWTF and the Commissary. Profits from the Commissary operations, in addition to commissions earned from inmate phone call charges and interest earned by IWTF, are to be used by the Office primarily for the benefit, education and welfare of the inmates per the Code Section.

During our audit period, the Office managed approximately \$3.12 million of inmate funds that involved the following three interrelated areas:

- **Inmate Trust Accounts** - The Office maintains a trust account for each inmate to account for the monies he/she arrived with and subsequent receipts and disbursements as authorized by the inmate. The balance is returned to the inmate upon release.
- **The Inmate Welfare Fund** - This fund is maintained to account for the receipt and use of all funds covered by the Penal Code Section 4025.
- **The Jail Commissary** - The Commissary is operated by the Office for the benefit of the inmates. A variety of products are sold to inmates at competitive prices. All profits are transferred to the IWTF in accordance with the Penal Code Section 4025. The activities of the Commissary are accounted for in the JSTF.

When an inmate is booked into custody, an account is set up in the Justice System (formerly referred to as UNIX) to account for the money in the inmate's possession. Additional money may be deposited in their accounts via the jail lobby kiosks, telephone or the internet. Inmates may spend the money in their accounts for Commissary items, phone cards, or other purposes.

Introduction and Background

IWTF is set up as a fund in the County's financial accounting system. For the fiscal years ended June 30, 2016 and June 30, 2017, this fund had \$777K & \$1,064K in revenues (including transfers from JSTF) and \$696K & \$728K in expenditures respectively.

The IWTF's primary source of revenue is profits from the operation of the Commissary transferred annually from the JSTF. The fund's other significant revenue source is the commissions earned from the telephone vendor on charges for telephone calls initiated in the jail facilities. As of March 2017 IWTF earns 60% in commissions from charges for telephone calls made from the jail.

During the audit period, one of the IWTF's largest expenditure, in the amount of \$377K was for inmate drug and alcohol abuse counseling services (Starting Point), paid to the Sonoma County Department of Health Services (DHS). Other significant expenditures were salary reimbursement costs for Program Officers and Detention Assistants (\$385K); inmate educational programs performed by Sonoma County Office of Education (\$152K) and the Edovo (tablet-based education platform for inmates) (\$126K).

The Office operates a Commissary, located in the Main Adult Detention Facility (MADF), to serve inmates at the MADF as well as the North County Detention Facility (NCDF). The prices for Commissary items are aimed to be comparable to convenience store prices. All profits generated from Commissary sales benefit the inmates by funding the IWTF's programs and providing other inmate recreational materials. For the period covered by our audit, \$947K in profits were transferred to IWTF. At the end of the fiscal years 2016 and 2017, \$198K and \$148K was retained as working capital in JSTF.

Objectives and Scope

Objectives

The objectives of this audit were to determine whether:

1. Inmate accounts were maintained in compliance with the Manual and relevant laws, including Government Code Sections 26640, 26641 and 26642.
2. The money deposited in the IWTF was expended in accordance with the Manual and relevant laws, including Penal Code Section 4025.
3. Profits from the operations of the jail Commissary were transferred to the IWTF in accordance with the Manual and Penal Code Section 4025.
4. Revenues and expenditures in the annual financial reports filed with the County Board of Supervisors represent transactions executed in accordance with the Manual and the law.

Scope

The audit covered the period July 1, 2015 through June 30, 2017. The scope of our work included but was not limited to the following:

- A preliminary survey to update our knowledge of the operating environment; identify changes in laws and regulations, systems, personnel and organization structure.
- A risk analysis to identify significant risks of non-compliance with policies, procedures or laws, loss or misuse of assets and inefficiencies in processes.
- A review and evaluation of internal controls designed to ensure compliance with the above requirements and to adequately reduce the risks identified.
- A test of transactions and supporting documentation on a sample basis to assist with the review and evaluation of internal controls.

Our audit included inquiry, observation, and tests to assess the adequacy of documentation supporting compliance with relevant Penal Code and California Government Code Sections and the Manual.

Procedures

We performed the procedures outlined below, to achieve our audit objectives:

1. Examined a sample of monthly bank reconciliations.
2. Examined documentation and procedures relating to cash counts and reconciliations to department records.
3. Examined support for management and IWTF Committee approvals of trust fund expenditures.
4. Selected a sample of IWTF and JSTF expenditures, and examined supporting documents (purchase order, vendor's invoice, and check).
5. Gained understanding of the Office's cost allocation process relevant to the audit.
6. Performed revenue analysis for IWTF and JSTF based on prior year actuals and sale and stock reports.
7. Performed expenditure analysis for IWTF and JSTFs based on prior year actuals.
8. Reviewed internal controls over inventory and commissary purchasing.
9. Reviewed Inmate Welfare Trust Committee minutes.
10. Evaluated selected aspects of Commissary operations including profit transfers.

Results and Other Matters

Objective #1: Inmate accounts were maintained in compliance with the Manual and relevant laws, including Government Code Sections 26640, 26641 and 26642.

We determined that inmate accounts were maintained in compliance with the Manual and relevant laws.

The Office's key controls over inmate accounts consist of 1) issuance of system generated receipts to respective inmates supporting the account balance, disbursements, and deposits and 2) monthly reconciliation of the total inmate funds per Justice System and TouchPay system to the total of cash on hand and bank deposits. We performed a walkthrough of these processes and conducted tests to gain assurance that required procedures were followed consistently. We noted no exceptions.

Objective #2: The money deposited in the IWTF was expended in accordance with the Manual and relevant laws, including Penal Code Section 4025.

We determined that the money deposited in the IWTF during our audit period was expended in accordance with the Manual and relevant laws.

We tested a sample of disbursement transactions for authorization, accuracy, support, compliance with applicable laws and regulations and proper recording in the general ledger. We noted no exceptions.

Objective #3: Profits from the operations of the jail commissary were transferred to the IWTF in accordance with the Manual and Penal Code Section 4025.

We determined that the profits from the operations of the Commissary for the fiscal years ended June 30, 2016 and June 30, 2017 were transferred to the IWTF as required by the Manual and Penal Code Section 4025. We noted that the Office is in the process of updating its policies and procedures for the establishment and use of the amount of profit to be retained as working capital, the timing of the calculation and transfer of Commissary profits and segregation of incompatible inventory related functions.

Objective #4: Revenues and expenditures in the annual reports, filed with the County Board of Supervisors, represent transactions executed in accordance with the Manual and the law.

We determined that the revenues and expenditures in the annual IWTF and JSTF Reports (pages 11-16) represent transactions executed in compliance with the Manual.

Our procedures in this area included:

- 1) Identification and follow up of material variances between the current and prior year account balances.

Results and Other Matters

- 2) Review of IWTF Committee minutes for proper approval of expenditures.
- 3) Review of policies and procedures over the operations of the Commissary.
- 4) Test of a sample of Commissary transactions.
- 5) Evaluation of reasonableness of Commissary profits based on sale and stock reports.

We noted no exceptions.

Other Matters: During the course of the audit other matters came to our attention which deserve your attention.

Observation #1- Unreconciled Commissary Revenue (Risk Classification C):

Cash from Jail Commissary operations deposited and recorded in the County Enterprise Financial System (EFS) does not reconcile to Jail Commissary revenue recorded in the Justice System. More cash has been deposited in EFS than sales report shows as sales. From fiscal year 2009 through fiscal year 2017 total unreconciled difference in Jail Commissary revenue was approximately \$81.5K. This reconciliation is necessary for the Sheriff's Office to support that amounts transferred to IWTF represent authorized charges to the inmate accounts. Over the years the Office has worked diligently to resolve reconciling items, however there continues to be an unreconciled difference that varies from year to year. Without appropriate actions the unreconciled difference will continue to grow and the risk of errors or misappropriation going undetected will remain.

In a normal cash collection environment cash collected and deposited should be reconciled to the record of sales (e.g. cash register total) for the period. The reconciliation activities provide assurance that all cash collected have been properly accounted. As part of performing services, management should provide for appropriate mechanisms, automated or manual, to collect all funds for items sold and ensure that proper control exist over sales and receipts.

Recommendation #1

Reconciliation of EFS cash deposits to revenue recorded in the Justice System should be performed on a monthly basis by individuals who are not involved in the Jail Commissary operations. All significant differences should be investigated and explained with detailed documentation.

Prior Year Observations and Recommendations

Observation #1-(Risk Classification C):

The Office does not have written policies addressing the timing of the calculation or transfer of the Commissary profits from the JSTF to the IWTF.

Recommendation #1

Written policies and procedures should be established that clearly describe the Commissary profit transfer process and use of Commissary operating reserves. The policy should establish the reserve balance and prescribe procedures for its monitoring, use and replenishment. The timing of the calculation and transfer of the profits should also be covered in the policy.

Status: Partially implemented.

The Office prepared draft policies and procedures which includes the amount of profit to be retained as working capital, the timing of the calculation and transfer of commissary profits. The policy is in the process of being reviewed by the IWTF Committee before it is approved by the Sheriff.

Observation #2- (Risk Classification C):

We noted the following key weaknesses in internal controls over inventory:

- 1) Physical inventory counts are performed by employees who also stock and sell inventory items.
- 2) When processing payments, the accounts payable clerk does not verify that the items purchased have been added to the perpetual inventory system.

Recommendation #2

Physical inventory counts should be performed on at least a bi-annual basis by individuals who are not involved in the processing and recording of inventory transactions. All material adjustments should be investigated and explained with detailed documentation on the adjustment sheet. The IWTF Committee should review annual inventory counts in accordance with the IWTF policies and procedures.

Prior Year Observations and Recommendations

Sheriff's Accounts Payable Section or Supervising Detention Assistant should match inventory items entered into the perpetual system per system generated reports, to those listed on invoices prior to processing a payment.

Status: Partially implemented.

The July year-end Commissary inventory count included Sheriff's Accounting Manager and Accountant as independent participants. We noted that independent physical inventory counts are not performed on a bi-annual basis. The Office recognizes that receiving and ordering functions are not segregated. Management is continuing to review staff workload with the goal of implementing bi-annual inventory counts and separating the ordering and receiving duties.

Staff Acknowledgement

We would like to thank the management and staff of the Sheriff's Office for their time, information, and cooperation throughout the audit.

Inmate Welfare Trust Fund Report

**Sonoma County Sheriff's Office
Inmate Welfare Trust Fund Report
For the Fiscal Year Ended June 30, 2016**

Beginning Fund Balance	\$ 796,373
Revenues	
Interest on Pooled Cash	9,653
Unrealized Gains & Losses	(537)
Intake Bag Reimbursement	24,913
Vending Commissions	20,717
Phone Revenues	270,752
Bail Bond Advertising	44,160
GovPay Commission & Touch pay Messaging	4,509
Lobby Locker Revenue	8,648
Prior Year Revenue	2,649
Transfer from Jail Stores Trust-Phone Card	141,388
Transfer from Jail Stores Trust	<u>250,000</u>
Total revenues	<u>776,852</u>

(Continued)

Inmate Welfare Trust Fund Report

**Sonoma County Sheriff's Office
Inmate Welfare Trust Fund Report
For the Fiscal Year Ended June 30, 2016
(Continued)**

Expenditures

Salary Reimbursement Costs	
Program Deputy	184,242
Detention Assistant- Reading Program	<u>9,703</u>

Total Salary Reimbursement Costs 193,945

Inmate Education Programs	
Friends Outside Services	29,000
Starting Point	161,511
Legal Research Associates (LRA)	34,282
Sonoma County Office of Education (SCOE)	99,243
California Parenting Program	21,576
Literacy Program	3,500
Goodwill Job Training Program	5,970
Creative Conflict Resolution Classes	6,578
Supplies	5,985
Edovo Installation	21,450
Miscellaneous Classes	<u>37,260</u>

Total Inmate Education Programs 426,355

Services and Supplies	
Maintenance	4,137
Audit	14,000
Phone Audit Fees	2,391
Direct TV	1,315
Clothing	344
Special Dept Exp-Inmate Incentives	24,765
Office Supplies	169
Newspaper Subscriptions	7,917
Small Tools	6,089
Welfare Bags	<u>14,168</u>

Total Services and Supplies 75,295

Total operating expenditures 695,595

Total operating income (loss) 81,257

Change in fund balance 81,257

Beginning fund balance 796,373

Ending Fund Balance 877,630

See Note 1 & 2 on page 17

Inmate Welfare Trust Fund Report

**Sonoma County Sheriff's Office
Inmate Welfare Trust Fund Report
For the Fiscal Year Ended June 30, 2017**

Beginning Fund Balance	\$ 877,630
Revenues	
Interest on Pooled Cash	15,372
Unrealized Gains & Losses	(6,479)
Intake Bags	24,824
Phone Revenues	415,514
Misc Revenue	59,066
Transfer from Jail Stores Trust	<u>555,665</u>
Total revenues	<u>1,063,962</u>

(Continued)

Inmate Welfare Trust Fund Report

**Sonoma County Sheriff's Office
Inmate Welfare Trust Fund Report
For the Fiscal Year Ended June 30, 2017
(Continued)**

Expenditures

Salary Reimbursement Costs	
Program Deputy	180,695
Detention Assistant -Reading Program	<u>10,851</u>

Total Salary Reimbursement Costs 191,546

Inmate Education Programs	
Friends Outside Services	21,125
Starting Point	215,079
Legal Research Associates (LRA)	8,242
Sonoma County Office of Education (SCOE)	52,906
California Parenting Program	15,793
Literacy Program	9,538
Goodwill Job Training Program	11,096
Edovo	104,856
Miscellaneous Program Support	<u>2,074</u>

Total Inmate Education Programs 440,709

Services and Supplies	
Maintenance-Bldg, Improvement & Equipment	464
Auditing Services	6,449
Outside Printing and Binding/Mail Services	310
TV Service	14,587
Inmate Incentives	23,735
Office Supplies	71
Books/Media/Subscription (newspapers)	8,485
Computer Equipment Accessories	1,465
Minor Equipment/Small Tools	17,109
Welfare Bags	<u>23,035</u>

Total Services and Supplies 95,710

Total operating expenditures 727,965

Total operating income (loss) 335,997

Change in fund balance 335,997

Beginning fund balance 877,630

Ending Fund Balance 1,213,627

See Note 1 & 2 on page 17

Jail Store Trust Fund Report

Sonoma County Sheriff's Office
Jail Store Trust Fund Report
For the Fiscal Year Ended June 30, 2016

Beginning Fund Balance	\$ 60,443
Revenues	
Commissary Sales & Phone Cards	1,471,125
Vending	60,041
Recycling	523
Unrealized Gains & Losses	(866)
PY Revenue	<u>1,678</u>
Total revenues	<u>1,532,501</u>
Expenditures	
Merchandise Expenditures	
Phone Cards	82,000
Notions	56,660
Food	413,179
Vending	57,973
Other Supplies	871
Office Supplies	7,822
Mail and Postage Supplies	<u>41,383</u>
Total merchandise expenditures	<u>659,888</u>
Operating Expenditures	
Staff Payroll	249,140
Maintenance Equipment	4,110
Overhead	47,144
Audit Services	14,000
Data Processing	4,825
Printing	9,788
Office Equipment	1,631
Client Clothing	<u>177</u>
Total operating expenditures	<u>330,815</u>
Operational Transfers	
Transfer to IWT	250,000
Phone Card Revenue to IWT	<u>141,388</u>
Total operational transfers	<u>391,388</u>
Sales Tax	<u>12,866</u>
Total expenditures and operating transfers	<u>1,394,957</u>
Change in fund balance	137,544
Beginning fund balance	<u>60,443</u>
Ending fund balance	<u>\$ 197,987</u>
See Note 1 on page 17	

Jail Store Trust Fund Report

Sonoma County Sheriff's Office
Jail Store Trust Fund Report
For the Fiscal Year Ended June 30, 2017

Beginning Fund Balance	\$ 197,987
Revenues	
Commissary Sales & Phone Cards	1,499,505
Vending	88,354
Recycling	576
Unrealized Gains & Losses	<u>(3,686)</u>
Total revenues	<u>1,584,749</u>
Expenditures	
Merchandise Expenditures	
Phone Cards	173,892
Personal Care & Uniforms	56,834
Food	442,845
Vending	64,302
Mail and Postage Supplies	22,590
Stationary Supplies	<u>10,897</u>
Total merchandise expenditures	<u>771,360</u>
Operating Expenditures	
Jail Stores Salaries & Benefits	227,755
Maintenance Equipment	5,963
Overhead	59,214
ISD Services	4,992
Printing & Binding	<u>9,779</u>
Total operating expenditures	<u>307,703</u>
Transfer to Inmate Welfare Trust	<u>555,665</u>
Total expenditures and operating transfers	<u>1,634,728</u>
Change in fund balance	(49,979)
Beginning fund balance	<u>197,987</u>
Ending fund balance	<u>\$ 148,008</u>

See Note 1 on page 17

Notes

Note 1: Inmate Welfare Trust and Jail Store Trust Fund Reports Presentation

These cash basis Trust reports were prepared for the purpose of presenting revenues and expenditures of the Inmate Welfare Trust and Jail Store Trust pursuant to the Penal Code Section 4025 (e) and is not intended to be a presentation in conformity with generally accepted accounting principles. The revenue and expenditures are presented on a cash basis. Accordingly, note disclosures required by Governmental Accounting Standards are not presented, since such disclosures are not required by the California Penal Code Section 4025.

Note 2: Jail Store Trust Fund Report -Sales Tax Presentation

In fiscal year 2017 sales tax collected and due to the State by JSTF totaling \$12,440 was netted against commissary sales on JST Fund Report (page 16). In fiscal year 2016 sales tax collected totaling \$12,866 was reported as commissary revenue and the amount due to the State was reported as a separate expenditure line item on JST Fund Report (page15).

Appendix A-Report Item Risk Classification

For purposes of reporting our audit findings and recommendations, we classify audit report items into three distinct categories to identify the perceived risk exposure:

- **Risk Classification A: Critical Control Weakness:**
Serious audit findings or a combination of Significant Control Weaknesses that represent critical exceptions to the audit objective(s), policies, and/or business goals of a department/agency or the County as a whole. Management is expected to address Critical Control Weaknesses brought to their attention immediately.
- **Risk Classification B: Significant Control Weakness:**
Audit findings or a combination of Control Findings that represent a significant deficiency in the design or operation of internal controls. Significant Control Weaknesses generally will require prompt corrective actions.
- **Risk Classification C: Control Findings:**
Audit findings concerning internal controls, compliance issues, or efficiency/effectiveness issues that require management's corrective action to implement or enhance processes and internal controls. Control Findings are expected to be addressed within our follow-up process of six months, but no later than twelve months.

The current status of implementation of recommendations will be followed up no later than the end of the second fiscal year after the report has been issued. Critical control weakness findings will be followed up between six months and one year of the date of the report.



**Sonoma County
Sheriff's Office**

ROBERT GIORDANO
Sheriff-Coroner

CLINT SHUBEL
Assistant Sheriff
Law Enforcement Division

RANDALL WALKER
Assistant Sheriff
Detention Division

January 25, 2018

Kanchan Charan, Audit Chief
Sonoma County Auditor-Controller-Treasurer-Tax Collector
Internal Audit

RE: Inmate Welfare Trust and Jail Store Trust Fund audit for the period July 1, 2015 through June 30, 2017.

Dear Mr. Charan:

We have received and reviewed your staffs' draft audit report of the Inmate Welfare Trust (IWT) and Jail Stores Trust (JST) Funds for the period July 1, 2015 through June 30, 2017. We appreciate the work on this and are submitting the following responses to the draft report of the audit recommendations. If there are any changes in the final report, we will submit a supplemental response.

Your draft audit report outlined a number of recommendations aimed at actions that should be undertaken by the Sheriff's Office. Sheriff's staff have discussed these recommendations and outlined below are the discussions points which address the issues raised for each of the recommendations that are presented in your report.

FY 2015/16 – 2016/17 RECOMMENDATIONS

Recommendation # 1

Reconciliation of EFS cash deposits to revenue recorded in the Justice System should be performed on a monthly basis by individuals who are not involved in the Jail Commissary operations. All significant differences should be investigated and explained with detailed documentation.

Management Response to Recommendation # 1

The Sheriff's Office concurs with this recommendation and understands the importance of strengthening controls over Jail Commissary revenue recorded in the Justice System and deposited in EFS. Sheriff's accounting staff conducted a preliminary examination into this issue and recognized that the reports necessary to perform a proper reconciliation are unavailable at this time. Therefore, Sheriff's Fiscal Managers will be conducting a more thorough analysis to identify

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Law Enforcement Division
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707.565.2511

Detention Division
2777 Ventura Avenue
Santa Rosa, CA 95403
707.565.1422

Coroner
3336 Chanate Road
Santa Rosa, CA 95404
707.565.5070

Appendix B-Management Response

the resources needed to develop and implement a monthly reconciliation between cash deposited in EFS and the Justice System sales report. The Sheriff's Office also agrees that a reconciliation should include an investigation and explanation of all reconciling items. We are planning to address this recommendation within twelve months starting from the final report issuance date.

PRIOR YEAR RECOMMENDATIONS

Prior Year Recommendation #1

Written policies and procedures should be established that clearly describe the Commissary profit transfer process and use of Commissary operating reserves. The policy should establish the reserve balance and prescribe procedures for its monitoring, use and replenishment. The timing of the calculation and transfer of the profits should also be covered in the policy.

Management Response to Recommendation # 1

The Sheriff's Office agrees with this recommendation. After the last audit report was issued, Sheriff's staff made proposed edits to the policy, to include this recommendation, other recommendations, and other policy updates. The intention was to have the Inmate Welfare Trust (IWT) committee and then the Sheriff approve all changes to the policy, as opposed approving changes in a piecemeal manner. However, when the final policy draft was taken to the IWT committee for approval, the committee could not come to consensus over some of the changes and requested more research. Staffing shortages followed by the County's October Wildfires further delayed this policy update process. The policy will be changed to include this recommendation.

Prior Year Recommendation # 2

Physical inventory counts should be performed on at least a bi-annual basis by individuals who are not involved in the processing and recording of inventory transactions. All material adjustments should be investigated and explained with detailed documentation on the adjustment sheet. The IWTF Committee should review annual inventory counts in accordance with the IWTF policies and procedures. Sheriff's Accounts Payable Section or Supervising Detention Assistant should match inventory items entered into the perpetual system per system generated reports, to those listed on invoices prior to processing a payment.

Management Response to Recommendation # 2

We agree with this recommendation; however, staffing shortages have prevented the recommendation from being implemented. Sheriff's staff understand the importance of inventory reconciliation and controls and realize that this suggestion could offer several benefits, such as establishing more efficient processes that may help indirectly address workload issues. For the first

Appendix B-Management Response

time since 2012, Sheriff's staffing vacancies are at a manageable level. Implementation of this recommendation will be immediately revisited.

The Sheriff's Office would like to thank you for performing the Inmate Welfare Trust and Jails Stores Trust Funds audit. We appreciate the independent analysis, the information provided to us through your observations, and your recommendations. We can assure you that the Sheriff's Office is aware of the issues that have been pointed out in this draft audit report and is taking steps to research and correct as many issues as practicable.

Sincerely,



Rob Giordano
Sheriff-Coroner

Cc: Randal Walker – A/S
Heidi Keith – ASD
Connie Newton –ASO
Marta Peavey –Accounting Supervisor
Liz Parra- Department Analyst
Olga Grey – ACTTC Auditor