

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

501



**FROM:** County Auditor-Controller

**SUBMITTAL DATE:**  
February 24, 2005

**SUBJECT:** Internal Auditor's Report #2005-003 – Sheriff's Department – Inmate Trust Fund

**RECOMMENDED MOTION:** Receive and file the Internal Auditor's Report.

**BACKGROUND:** The Auditor-Controller completed an audit of the Sheriff's Department Corrections Division Inmate Trust Fund. Our purpose was to provide management and the Board of Supervisors with an independent assessment about the adequacy of internal controls over the Inmate Trust Fund.

Based on the results of our audit, we determined the Sheriff's Department has adequate internal controls over cash receipts to safeguard the fund. In addition, controls provided by the Jail Information and Management System are effectively supported by a backup database to ascertain the continuity of Inmate Trust Fund transaction processing in the event of a mishap. However, we also determined there were inadequate controls over the procedures for commissary charges to the Inmate Trust Fund accounts.

Departmental Concurrence

*Robert E. Byrd*  
\_\_\_\_\_  
Robert E. Byrd  
County Auditor-Controller

<b>FINANCIAL DATA</b>	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	N/A
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	N/A
	Annual Net County Cost:	\$ 0	For Fiscal Year:	N/A

<b>SOURCE OF FUNDS:</b> N/A	<b>Positions To Be Deleted Per A-30</b>	<input type="checkbox"/>
	<b>Requires 4/5 Vote</b>	<input type="checkbox"/>

**C.E.O. RECOMMENDATION:** **RECEIVE & FILE**

**County Executive Office Signature** *Dennis C. Harbo*  
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- Dep't Recomm.:  Policy
- Per Exec. Ofc.:  Policy
- Consent
- Consent

**Prev. Agn. Ref.:** \_\_\_\_\_ **District:** \_\_\_\_\_ **Agenda Number:** \_\_\_\_\_

**ATTACHMENTS FILED  
WITH THE CLERK OF THE BOARD**

2.6