

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

Internal Audit conducted this review as part of our FY16 audit plan approved by the County Administrator and School Board Superintendent.

The audit focused on reviewing the Jail's procedures for verifying the accuracy of Riverside Regional Jail Authority's (RRJA) monthly bills. In particular, our objectives were to:

- Test accuracy of payments and that controls exist to ensure Chesterfield County only pays for valid Chesterfield County inmates incarcerated at RRJA.
- Review and test internal controls to ensure billing for valid commit/release dates for Chesterfield inmates.
- Review bill reconciliation and refund process.
- Report results to the County Administrator.

What We Recommend

- Ensure weekenders are included in the verification process.
- Ensure all verification process steps are documented in the billing procedures.
- Work with IST to evaluate the data analysis to ensure each party understands options/fields available to include in the report to ensure all inmates are properly vetted and to make the process more efficient.



For more information, please contact Greg L. Akers, at 804-748-1240 or akersg@chesterfield.gov

Sheriff Riverside Regional Jail Authority Billings



What We Found

Inmate Testing

RRJA bills the County monthly for inmates housed. Jail staff verifies the inmates and number of days billed prior to payment. Verification includes comparisons to the Virginia's Correction Information System (CORIS) and the County's Jail Management System (JMS). Jail staff coordinates with Information Systems Technology (IST) for data analysis to:

- Compare inmates between current and prior month's bill
- Identify inmates transferred to RRJA per JMS.

The following audit testing was performed for FY16 with immaterial, if any, discrepancies noted:

- 3 monthly bills tested were correct mathematically, traced to proper approval signatures, no duplicate inmates were found, bills were paid timely, credit adjustments were timely, and no late fees were incurred.
- 45 inmates tested through the CORIS on-line system (15 from each monthly bill tested above) were confirmed to be the County's responsibility and the number of days billed for the months tested were correct.
 - 5 of 45 inmates detailed files were tested and all court records correctly document the County's responsibility and were signed off by the Circuit Court Clerk.

Billing Procedures

Although testing did not reveal billing discrepancies, improvements to the verification process are warranted due to the following:

- Certain inmates serve their time only on weekends and are listed with multiple intake and release dates. These weekenders should not be excluded from the verification.
- Documented procedures do not include verification steps performed by staff to verify days billed per inmate are correct.
- Procedures currently assume all inmates transferred to RRJA per JMS are the County's responsibility, and are excluded from verification. In some cases, inmates are other jurisdiction's responsibility.

Management concurred with 3 of 3 recommendations which were implemented on October 24, 2016.

We appreciate the cooperation received from Captain Pritchett and staff while conducting this audit.