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# FY19 Jail Canteen and Inmate Trust Fund

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October 18, 2019



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# FY19 Jail Canteen and Inmate Trust Fund

## Highlights

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### Financial Reporting

The Jail Canteen and Inmate Trust Fund are reported in the County's financial statements as agency funds. These two activities have separate financial systems and processes. In response to prior audit recommendations, the Sheriff's Office is transitioning FY20 Jail Canteen financial reporting to the County's financial system which should streamline financial reporting. The Inmate Trust system reports are not designed to provide fiscal year fund financial reporting (**repeat finding**). Staff must analyze system reports to exclude vendor activity.

**Recommendation:** Work with system vendor to improve Inmate Trust Fund financial reports.

### Cash Disbursements

Jail Canteen and Inmate Trust Fund did not consistently follow cash disbursement procedures. 25 Jail Canteen disbursements were tested, noting three lacked supervisory approval (**repeat finding**), seven lacked expenditure classification documentation, and five did not document benefit to inmates. Three payments to charitable organizations did not document services provided to inmates. Disbursements to the canteen vendor were also tested (36 from Canteen and 72 from Inmate Trust), noting five payments did not have corresponding invoices.

**Recommendation:** Follow disbursement policies, strengthen disbursement classification review process, and maintain invoice documentation.

### Fixed Assets

Periodic physical inventory results are not documented, which might have identified incomplete information on the fixed asset list.

**Recommendation:** Document periodic inventory results and update incomplete or missing asset records.

### Reconciliations

Bank reconciliations were performed and reviewed for both the Jail Canteen and Inmate Trust accounts. However, there were seven Inmate Trust reconciliations that required subsequent corrections. We also noted staff have not received formal Inmate Trust system training.

**Recommendation:** Note and correct bank reconciliation discrepancies timely and provide Inmate Trust system training.

### Cash Receipts

The Jail Canteen receives monthly commission checks from the canteen vendor. Jail personnel did not document the date checks were received, making it difficult to determine deposit timeliness. 3 of 80 Canteen sales transactions tested lacked itemized receipts. For 25 Inmate Trust receipts tested, one was deposited eight days after intake and one property sheet did not match corresponding deposit documentation.

**Recommendation:** Document date Canteen commission checks are received, ensure timeliness and accuracy of intake deposits, and maintain Canteen sales receipts.

### Compliance and Other Revenue

For items tested, the Sheriff's Office's properly managed and complied with other revenue requirements.

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*Management concurred with 13 of 13 recommendations detailed in the report to be implemented from 9/27/19 to 1/6/20. Internal Audit performs annual follow-up with management to confirm implementation status.*

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## INTRODUCTION

### BACKGROUND

The Jail Canteen and Inmate Trust Fund audit was a regularly scheduled audit on the FY20 audit plan approved by the Audit and Finance Committee. This audit is performed annually as a part of the County's Comprehensive Annual Financial Report (CAFR) audit. Section 15.2-2511 of the Code of Virginia requires all local governments have their accounts and records audited annually by an independent certified public accountant. This audit should include the Sheriff's accounting records for all funds. Internal Audit test results are provided to the external auditor for their separate report for Sheriff's internal controls in accordance with Virginia Auditor of Public Accounts specifications.

The Jail Canteen falls under the Sheriff's Operations Division and provides inmates with a source of snacks and personal supplies through a contracted vendor. The Jail Canteen Fund receives a 20% commission on goods sold.

Monies collected from inmates at incarceration are entered into the inmate account system and deposited into the Inmate Trust Fund account on their behalf. Inmates may also receive funds from outside sources (family and friends), which are deposited into the inmate's account. These funds can be used for canteen purchases, medical co-payments, and other expenses of the inmate. Family and friends may also purchase items online for inmate consumption.

The following chart represents FY19 Jail Canteen and Inmate Trust Fund cash activity:

<b>Fund</b>	<b>Balance as of 6/30/18</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance as of 6/30/19</b>
Jail Canteen	\$ 243,961	\$ 92,883	\$ 112,303	\$ 224,541
Inmate Trust Fund	32,115	853,100	848,818	36,397

The Sheriff also collects other revenues related to jail operations that are remitted to the County Treasurer and the State. Beginning in FY18, the Chesterfield and Henrico County Sheriffs' Offices had a Memorandum of Understanding (MOU) outlining each organization's responsibilities for housing Henrico female inmates in the Chesterfield County Jail. This agreement came to an end in April 2019. During FY19, the Sheriff collected \$261,800 from housing revenues.

## OBJECTIVES

Objectives of the audit were to:

- Evaluate the Jail Canteen and Inmate Trust Funds for compliance with the Virginia Sheriffs' Accounting Manual.
- Review and test the Jail Canteen and Inmate Trust Fund account transactions for accuracy and proper controls over receipts and disbursements.
- Review and test telephone commission, medical copayments, and other Sheriff revenues for compliance with the Virginia Sheriffs' Accounting Manual.
- Report results to Management.

## SCOPE

Our audit work covered FY19 and the current operating environment. We considered the following code, policies, and procedures during our audit:

<i>Specifications for Audits of Counties, Cities, and Towns from the Virginia Auditor of Public Accounts</i>	<i>Virginia Sheriffs' Accounting Manual issued by the Auditor of Public Accounts</i>
<i>Chesterfield County Sheriff's Office Standard Operating Procedures</i>	

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Chris Meade, Senior Auditor, and Sandra Fuentes, Staff Auditor, performed the audit work. Chesterfield County Internal Audit is a department within the organization of Chesterfield County/Schools.

## METHODOLOGY

Detailed information regarding the methodology can be found in the individual findings listed in the report. Our methodology included the following:

- Verifying bank statement reconciliations with the Sheriff's Office records.
- Testing receipts and disbursements for Jail Canteen and Inmate Trust Fund.
- Observing and verifying jail assets purchased with canteen funds on a sample basis.
- Testing accounts receivable and payable for proper controls and accuracy.
- Testing the Sheriff's other revenues and verifying compliance with the Virginia Sheriffs' Accounting Manual.

### **INTERNAL CONTROL CONCLUSION**

According to Government Auditing Standards, internal controls, in the broadest sense, encompass the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal controls include the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- efficiency and effectiveness of operations;
- accurate financial reporting; and
- compliance with laws and regulations.

Based on the results and findings of the audit test work, auditors concluded that there are several opportunities for improvement to internal control procedures to better provide reasonable assurance to assist management in meeting its missions, goals, and objectives. Recommendations specific to improving these controls can be found in detail further in the audit report.

### **CLOSING**

We would like to thank the Sheriff's Office for their cooperation and assistance during this audit.

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Financial Reporting

(Point Sheet 1)

#### **CRITERIA:**

The accrual method of accounting requires that revenues be recognized when earned and expenses be reported when incurred, not when the cash is received or paid.

Per Section 2 of the Virginia Sheriffs' Accounting Manual, accounting records must be accurate, recorded timely, agree to supporting documentation, and have evidence of supervisory review.

The County's Accounting Department produces a Comprehensive Annual Financial Report (CAFR). Accounting establishes various dates for certain departments to provide required financial activity documentation for the CAFR. The Sheriff's Office is responsible for providing Jail Canteen and Inmate Trust activity reported in agency funds (September 6<sup>th</sup> for FY19).

#### **CONDITION(S):**

We reviewed the Jail Canteen and Inmate Trust Fund FY19 trial balance and confirmed beginning balances to the FY18 audited financial statements.

For FY19, the Jail Canteen used QuickBooks to record financial transactions. In the prior year, we recommended improvements to general bookkeeping practices and training for Sheriff's financial personnel and supervisors. Starting FY20, the Jail Canteen began recording financial transactions in ONESolution, the County's enterprise system, using the established chart of accounts.

We examined the following without exception:

- FY18 and FY19 accounts receivables and accounts payables year-end accruals for accuracy and timeliness.
- July and August 2019 disbursements to verify expenditures were recorded in the proper fiscal year.

The Inmate Trust Fund is managed through the Lockdown Resident Banking System (Lockdown) provided by the canteen services vendor, CBM Managed Services (CBM), to record financial transactions. Internal Audit determined that reports generated from the Lockdown system included assets and liabilities belonging to CBM in addition to the Inmate Trust Fund information that is the responsibility of the Sheriff's Office.

The Sheriff's Office provided Jail Canteen and Inmate Trust Fund activity to the Accounting Department by September 6, 2019.

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Financial Reporting

(Point Sheet 1)

#### **CAUSES:**

Lockdown system does not distinguish vendor activity from Jail Inmate Trust Fund activity.

#### **EFFECT(S):**

Staff must analyze Lockdown system financial reports to identify Jail Inmate Trust Fund versus vendor activity, which complicates the financial reporting process.

#### **RECOMMENDATION(S):**

We recommend Sheriff's Office:

1. Collaborate with Jail Canteen vendor to construct financial reports that present only Inmate Trust Fund information. **(repeat finding from FY16-FY18 reports)**

#### **MANAGEMENT'S RESPONSE(S):**

1. *Concur. Jail Administrator, Major James Pritchett, is responsible for implementing 1/1/20. The Sheriff's Office worked with the vendor during FY19 to remove on site assets that were previously showing on financial reports. Sales of commissary have been difficult to remove as inmates are able to place orders through phone and tablet orders that are drawn from their trust fund account. The Sheriff's Office will work with the vendor for a cleaner report that separately reflects these transactions.*

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Cash Disbursements

(Point Sheet 2)

#### **CRITERIA:**

Per Section 3 of the Virginia Sheriffs' Accounting Manual, the accountant should compare the vendor invoices with the receiving reports and approve the invoice by either signing or initialing it. In lieu of a separate receiving report, canteen personnel may write the quantity on the vendor's invoice. They should sign the invoice before sending it to the Sheriff's Office for payment. The facility director or other approved person should review the vendor invoice with the receiving report. The Facility director or his designee should approve the invoice by either signing or initialing it before paying the vendor.

Per Section 3 of the Virginia Sheriffs' Accounting Manual, charitable donations do not directly benefit inmates and, therefore, are not appropriate uses of Jail Canteen profits.

Per Section 4 of the Virginia Sheriffs' Accounting Manual, state code (6VAC15-40-810), Inmate property and funds shall be returned upon release or transfer and receipted for by the inmate in writing. When funds are dispersed to the inmate, a supervisory signature and an inmate signature are required for documentation purposes.

#### **CONDITION(S):**

##### **Jail Canteen:**

The Jail Canteen had \$119,489 in FY19 expenditures. Internal Audit tested 36 disbursements to CBM totaling \$2,167 and 25 disbursements to other vendors totaling \$11,466.

- Three disbursements totaling \$970 did not document supervisory approval.
- Seven disbursements totaling \$7,438 did not include documentation supporting expenditure classification.
  - 4 of the 7 disbursements were incorrectly classified.
- Five disbursements totaling \$5,462 did not include documentation indicating expenditures were for the benefit of the inmates.
  - One disbursement (\$869) should have been paid out of Jail Operations and one disbursement (\$102) should have been paid out of the Inmate Trust Fund.
- Three disbursements totaling \$2,050 were made to charitable/non-profit organizations. The organizations provided services to inmates; however, they did not invoice the Jail for those services. Therefore, the disbursements were classified as donations.
- One disbursement to CBM totaling \$42 did not have a corresponding invoice.

##### **Inmate Trust Fund:**

Internal Audit tested 25 FY19 Inmate Trust Fund disbursements to released inmates totaling \$6,450 and 72 disbursements to CBM totaling \$141,068.

- All disbursements to released inmates contained signatures from inmates and Jail personnel, and disbursements were traced to individual inmate accounts.
- Four disbursements to CBM totaling \$9,065 did not have corresponding invoices.

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Cash Disbursements

(Point Sheet 2)

#### **CAUSE(S):**

Jail Canteen and Inmate Trust Fund did not consistently follow the proper procedures when processing cash disbursements.

#### **EFFECT(S):**

Inconsistent processing and supervisory approval could result in improper disbursements.

#### **RECOMMENDATION(S):**

We recommend the Sheriff's Office:

2. Ensure supervisory approval is documented for all Jail Canteen disbursements. (repeat finding from FY18 report)
3. Ensure invoice documentation is maintained for all disbursements.
4. Strengthen Jail Canteen disbursement classification review for accuracy.
5. Update Jail Canteen disbursement process to indicate how each purchase benefits the inmates.
6. Ensure disbursements to charitable organizations have support documenting services provided to inmates.

#### **MANAGEMENT'S RESPONSE(S):**

2. *Concur. Jail Administrator, Major James Pritchett, is responsible for implementing 7/1/19. The Sheriff's Office moved Canteen to ONESolution which documents supervisory approval electronically.*
3. *Concur. Compliance Division Commander, Captain Eric Jones, is responsible for implementing 7/1/19. Implementation of One Solution will ensure invoices are electronically maintained for all disbursements.*
4. *Concur. Jail Administrator, Major James Pritchett, is responsible for implementing 10/1/19. Purchase request form has been modified to designate the bill is to be paid from operating or commissary funds.*
5. *Concur. Compliance Division Commander, Captain Eric Jones, and Senior Accounting Technician, Monica Loving, are responsible for implementing 10/1/19. Purchase request form has been modified to designate inmate benefit.*
6. *Concur. Jail Administrator, Major James Pritchett, is responsible for implementing 1/6/20. The disbursements were for services rendered during the year for inmates either in the facility or re-entry efforts. The Sheriff's Office is seeking an opinion from the state on whether these expenses are donations. We will request invoices in the interim.*

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Fixed Assets

(Point Sheet 3)

#### **CRITERIA:**

Section 3 of the Virginia Sheriffs' Accounting Manual allows using canteen operations net profits to purchase convenience items (i.e. coffee makers, televisions, etc.) for the benefit of inmates.

The Sheriff's Office Inmate Canteen Standard Operating Procedure requires fixed asset purchase inventory and documentation. The Senior Accounting Technician uses the Jail Canteen Fixed Asset List to document purchases by item type, serial number, brand, purchase date, and item location. The list is maintained for asset location changes and disposals (items removed from service).

#### **CONDITION(S):**

For FY19, the Jail Canteen implemented a fixed asset tracking system that inventories assets using unique tag numbers (approximately 400 items). Sheriff's procedures include periodic physical inventories to ensure accuracy of items and location. During our sample selection process, we observed that 23 assets purchased in prior years were added to the Fixed Asset List. Those items were discovered during the Jail Canteen's inventory tagging process. Additionally, the Fixed Asset List included six items (two Blu Ray players, two hair dryers, a microwave, and a TV) purchased in FY19 that did not yet have tag numbers assigned.

We selected ten asset additions from the Jail Canteen Fixed Asset List to agree to purchase support. We also selected one asset purchase from disbursements to trace to the Fixed Asset List. We tested all eleven for physical existence, location, and that they were for the benefit of inmates noting:

- One item (coffee pot) was not located.
- Two items (Blu Ray player and hair dryer) locations did not match the fixed asset list.
- One item (software purchase) was not properly recorded as a fixed asset.

#### **CAUSE(S):**

Periodic physical inventory results are not documented, which might have identified incomplete information noted above.

#### **EFFECT(S):**

The Fixed Asset List is incomplete and inaccurate.

#### **RECOMMENDATION(S):**

We recommend the Sheriff's Office:

7. Improve procedures to identify and maintain support for fixed asset additions.

#### **MANAGEMENT'S RESPONSE(S):**

7. *Concur. Compliance Division Commander, Captain Eric Jones, is responsible for implementing 9/27/19. Inventory will be completed quarterly with supporting documentation.*

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Reconciliations

(Point Sheet 4)

#### **CRITERIA:**

Section 3 of the Virginia Sheriffs' Accounting Manual requires all Jail Canteen bank accounts to be reconciled monthly between the general ledger and the bank statement to ensure that the accounting records properly include all transactions. Sheriff's Office management and the reconciler are to review, sign, and date each reconciliation.

#### **CONDITION(S):**

##### **Jail Canteen:**

The Jail Canteen has three bank accounts: a general checking account used for internal inmate sale commissions and disbursements for benefit of inmates, a savings account, and a checking account for all web order commission revenue generated by external sales (Fresh Express and CBM). We tested that the Jail Canteen's reconciliations to bank statements were performed monthly, signed by the preparer, and reviewed by Sheriff's Office management. Our testing revealed that reconciliations were performed and reviewed timely, and all accounts reconciled to accounting records without exception.

##### **Inmate Trust Fund:**

The Inmate Trust Fund is managed through CBM's Lockdown Resident Banking System (Lockdown). Lockdown is primarily focused on tracking individual inmate balances and has several accounting capability limitations. For Lockdown System related questions, Jail staff were unable to provide explanations for certain processes (i.e. transaction voids). The new Senior Accounting Technician hired during FY19 did not receive formal Lockdown system training.

The Inmate Trust Fund has one checking account. We tested that the Inmate Trust Fund's reconciliations to bank statements were performed monthly, signed by the preparer, and reviewed by Sheriff's Office management. We also reviewed outstanding checks for possible unclaimed property remittance to the State Treasurer. Our testing revealed the following:

- Reconciliations were performed and reviewed timely.
- Seven bank reconciliations required corrections during FY19. A December 2018 bank reconciliation issue (outstanding deposits overstated by \$8,200) was not discovered and addressed until April 2019. Subsequent bank reconciliations through April also required corrections that were not completed until June 2019.
- All required outstanding checks were submitted to the State Treasurer for unclaimed property.

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Reconciliations

(Point Sheet 4)

#### **CAUSE(S):**

- Required Inmate Trust reconciliation corrections were not discovered in a timely manner.
- Jail supervisors have not coordinated Lockdown system training.

#### **EFFECT(S):**

- Delayed reconciliation corrections increase complexity for future reconciliations and reflects inaccurate financial data.
- Providing Lockdown system training could improve bank reconciliation accuracy and reduce accounting adjustments.

#### **RECOMMENDATION(S):**

We recommend the Sheriff's Office:

8. Note all bank reconciliations discrepancies promptly and make the necessary corrections in a timely manner.
9. Provide training to Jail personnel on the Lockdown System.

#### **MANAGEMENT'S RESPONSE(S):**

8. *Concur. Budget Administrator, Dawn Garrett, and Senior Accounting Technician, Monica Loving, are responsible for implementing 7/1/19. Bank reconciliations were completed when received but corrections were not timely. The Sheriff's Office experienced unexpected turnover resulting in four people working in the Senior Accounting position during this timeframe.*
9. *Concur. Jail Administrator, Major James Pritchett is responsible for implementing 1/1/20. This was negotiated during the commissary contract renewal process and should be completed by the date indicated.*

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Cash Receipts

(Point Sheet 5)

#### **CRITERIA:**

Section 1 of the Virginia Sheriff's Accounting Manual, Code of Virginia § 15.2-1615, states the Sheriff shall keep the books, papers, receipt books and statements pertaining to the receipts and disbursements of his office at all times ready for inspection by the Auditor of Public Accounts or any other certified public accountant authorized by the governing body.

The Sheriff's Cash Receipts and Accounts Receivable Standard Operating Procedure states all cash receipts should be deposited within 24 hours of receipt, if at all possible, and should not remain undeposited for more than seven (7) days.

Section 4 of the Virginia Sheriffs' Accounting Manual, state code (6VAC15-40-790) requires itemized receipt preparation for all inmate personal property and cash collected during initial inmate booking. A copy should be provided to the inmate whose account is being credited and cash should be deposited timely.

The Sheriff's Office has a Standard Operating Procedures Manual detailing the inmate intake process and how to perform certain tasks.

#### **CONDITION(S):**

##### **Jail Canteen:**

The Jail Canteen receives monthly commission checks from CBM, the commissary vendor. Twelve canteen deposits totaling \$63,237 were reviewed for accuracy, and timeliness (within seven days) of deposits and corresponding entries made in QuickBooks. Jail Canteen personnel do not document check receipt date. All were deposited within ten days of the check date, however, exact receipt date is unknown. All other attributes were tested without exception.

We tested 40 indigent and 40 canteen sales transactions for accuracy, required signatures, and correct posting to inmate accounts. Additionally, we verified that canteen commission payments were received and traced to the bank statements. Our testing found:

- Three indigent sales totaling \$10 lacked itemized receipts; we could not verify signatures were obtained, and the accuracy of amount posted to inmates' accounts.
- Regular sales commissions had minimal exceptions noted.

##### **Inmate Trust Fund:**

We tested 25 Inmate Trust Fund deposits totaling \$2,785 to verify inmates signed for funds collected, funds were deposited timely (within seven days), and receipts were posted to correct inmate accounts. Our testing found:

- A \$29 deposit slip and intake receipt did not match the corresponding \$27 property intake sheet.
- A \$60 deposit was made eight days after intake.

## FINDINGS, RECOMMENDATIONS, RESPONSES

### Cash Receipts

(Point Sheet 5)

#### **CAUSE(S):**

- Jail Canteen procedure does not require personnel document the dates commission checks are received.
- Jail personnel do not always deposit inmate funds promptly.
- Itemized receipts for indigent sales could not be located for all transactions.
- Jail personnel are not consistently recording accurate inmate funds collected during the intake process.

#### **EFFECT(S):**

- Jail Canteen personnel cannot verify if revenues are being deposited and recorded timely.
- Delayed deposits can increase the risk of lost or stolen Inmate Trust funds.
- Missing indigent sales documentation leaves the Sheriff's Office vulnerable to disputes over items received by inmates.
- Inconsistencies in recorded intake information can lead to potential issues with how much money was received by inmates.

#### **RECOMMENDATION(S):**

We recommend the Sheriffs' Office:

10. Update procedure to require Jail Canteen personnel record date commission checks are received.
11. Strengthen procedure to ensure inmate funds are deposited in a timely manner.
12. Ensure all itemized receipt documentation is maintained for indigent sales.
13. Strengthen procedure to verify deposit slip and intake receipt amount agrees with property intake sheet, documenting reason for any discrepancies noted.

#### **MANAGEMENT'S RESPONSE(S):**

10. *Concur. Senior Accounting Technician, Monica Loving is responsible for implementing 10/1/19. Our process has been updated to date stamp "RECEIVED" on each commission check that is received.*
11. *Concur. Senior Accounting Technician, Monica Loving is responsible for implementing 10/1/19. For deposits that are not handled through the armored car service administration will handle through night deposit. Reasons for delay will be annotated such as snow days, etc.*
12. *Concur. Jail Administrator, Major James Pritchett is responsible for implementing 7/1/19. Issues were addressed with the vendor and have been corrected with a change in on-site personnel.*
13. *Concur. Compliance Division Commander, Captain Eric Jones, is responsible for implementing 9/27/19. SOP has strengthened to cover this process.*

**FINDINGS, RECOMMENDATIONS, RESPONSES**  
**Compliance and Other Revenue**  
(Point Sheet 6)

**CRITERIA:**

The Virginia Sheriffs' Accounting Manual, published by the State Auditor of Public Accounts (APA), outlines the procedures for Jail Operations and Court Support Services. The manual also provides guidance on compliance with the Code of Virginia, which outlines the fee schedule, medical treatment, and other revenue requirements.

Code of Virginia § 53.1-91 states each sheriff shall collect from the counties of the Commonwealth, other than the county for which he is elected, the reasonable costs of guarding, feeding, clothing, caring for and furnishing medicine and medical attention for prisoners held for such county to be determined by agreement with the governmental unit involved, or in the absence of such agreement, as shall be determined by the governing body of his county.

**CONDITION(S):**

The Sheriff collects various state and local revenues. We tested:

- Two monthly telephone commissions for revenue accuracy, appropriateness, and proper recording of revenues; no exceptions noted.
- 40 inmate medical co-payments for fee and disbursement accuracy, signatures from inmates and medical staff, and medical fee appropriateness; minimal exceptions noted.
- 25 civil processing fees for fee accuracy, deposit timeliness (within seven days), and verification that funds were remitted to the State; no exceptions noted.
- 52 other revenue (DNA, monitoring, weekend jail time, work release, jail processing, advertising, reimbursement fees, and Henrico County inmate housing fees) transactions for accuracy, completeness, and appropriate usage of revenues; minimal exceptions noted.

**CAUSE(S):**

Chesterfield County Jail staff followed effective internal control policies and procedures for telephone commissions, medical co-payments, civil processing fees, and other revenue.

**EFFECT(S):**

The Sheriff's Office's properly managed and complied with other revenue requirements.