



OFFICE OF THE
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June 28, 2007

Honorable Bob Doyle, Sheriff
Riverside County Sheriff's Department
4095 Lemon Street
Riverside, CA 92502

Subject: Management Advisory Report #2007-020 - Sheriff Inmate Trust Fund

Dear Sheriff Doyle:

At your request, we have completed a review of the Sheriff Inmate Trust Fund. The objective of the review was to assess the controls over the Inmate Trust Fund. Specifically, we ensured commissary charges were valid and reasonable; and evaluated the adequacy of controls over the disbursement of funds to released inmates. We conducted our review during April and May 2007 for operations of July 1, 2006 through April 12, 2007.

Our review included those procedures we considered necessary to satisfy the objective. These procedures included: examining commissary order forms and delivery documents; reviewing inmate files for money cards and release documents; and analyzing spreadsheets and other documents used to monitor refunds due to released inmates.

Based upon the results of our audit, we determined commissary charges are valid and reasonable; and the controls over the disbursement of funds to released inmates are adequate.

We thank the Sheriff Department management and staff for their cooperation during the audit. Their assistance contributed significantly to the successful completion of the audit.

Sincerely,

ROBERT E. BYRD, CGFM
Auditor-Controller

By: Michael G. Alexander, MBA, CIA
Chief Internal Auditor