



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER 0

PAGE 1 OF 4

DATE: 3/17/2009

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE SHERIFF'S
DEPARTMENT INMATE TRUST FUND**

COMMISSIONERS COURT ACTION REQUESTED:

It is requested that the Commissioners Court receive and file the Auditor's Report of the Sheriff's Department Inmate Trust Fund.

BACKGROUND:

In accordance with Local Government Code, Subchapter A, Section 115.001, Examination of Records, and Section 115.002, Examination of Books and Reports, the Auditor's Office performed a review of the Sheriff's Department Inmate Trust Fund to determine whether controls were adequate over receipts and disbursements during the six months ended September 30, 2008.

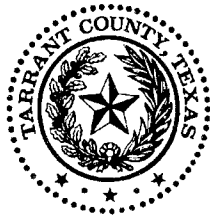
A written response from the Sheriff is attached.

FISCAL IMPACT:

There is no direct fiscal impact associated with this item.

SUBMITTED BY: Auditor

PREPARED BY: S. Renee Tidwell
APPROVED BY:



TARRANT COUNTY

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February 11, 2009

The Honorable District Judges
The Honorable Commissioners Court
The Honorable Dee Anderson, Sheriff
Tarrant County, Texas

RE: Auditor's Report – Review of Inmate Trust Fund

SUMMARY

In accordance with Local Government Code, Subchapter A, §115.001, *Examination of Records*, and §115.002, *Examination of Books and Reports*, we performed a review of the Sheriff Department's Inmate Trust Fund to determine whether controls were adequate over receipts and disbursements during the six months ended September 30, 2008. We found no conditions that we believe to be material weaknesses in the design or operation of the internal control structure of the Inmate Trust Fund. In addition, nothing came to our attention that would cause us to believe that the financial operations of the Inmate Trust Fund were not in compliance with applicable laws and regulations.

BACKGROUND

Government Code, Sec. 501.014. Inmate Money. (a) states:

The department shall take possession of all money that an inmate has on the inmate's person or that is received with the inmate when the inmate arrives at a facility to be admitted to the custody of the department and all money the inmate receives at the department during confinement and shall credit the money to an account created for the inmate. The department may spend money from an inmate account on the written order of the inmate in whose name the account is established or as required by law or policy subject to restrictions on the expenditure established by law or policy. The department shall ensure that each facility operated by or under contract with the department shall operate an account system that complies with this section, but the department is not required to operate a separate account system for or at each facility.

Furthermore, Government Code, Sec. 501.015 states that money held in an inmate's trust account be provided to the inmate upon discharge, release on parole, mandatory supervision, or conditional pardon.

The function of receipting, depositing, disbursing, recording and reporting of the inmate funds is the responsibility of the Confinement Money Room within the Sheriff's Office. The Inmate Trust Fund processed receipts totaling about \$1.8 million and disbursements totaling about \$800,000 during the six months ended September 30, 2008.

OBJECTIVE, SCOPE, AND METHODOLOGY

The objective of our review was to determine whether controls were adequate over the receipt and disbursement process of the Inmate Trust Fund for the six months ended September 30, 2008. We also determined whether the Sheriff's Department complied with laws and regulations applicable to the Inmate Trust Fund.

The Sheriff's Office, in the role of management, is responsible for the implementation and application of effective internal controls. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are properly executed and recorded. Because of inherent limitations in any internal control structure, errors or irregularities may occur and may not be detected. It is our responsibility to review and assess the effectiveness of those controls. We gained an understanding of the internal controls over the financial reporting structure through inquiry of appropriate personnel, observation of the operations, inspection of relevant documentation, and other procedures that we considered necessary. We believe that our review provides a reasonable basis for our conclusion.

CLOSING REMARKS

We appreciate the cooperation of the Sheriff's Office staff during our review. Please call me if you have any questions regarding the contents of this report.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Attachment:

Sheriff's Response dated February 24, 2009

Team:

Kim Trussell, Audit Manager
Frank Mazza, Audit Supervisor
Larry Baum, Senior Auditor

Distribution:

Bob Knowles, Executive Chief Deputy
James Skidmore, Chief Deputy



TARRANT COUNTY

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FORT WORTH, TEXAS 76102-2084

February 24, 2009

TO: Renee Tidwell, Auditor

FROM: Sheriff Dee Anderson

REFERENCE: Reply to Auditor's Report – Inmate Trust Fund

We are in receipt of the Auditor's Report – Review of Inmate Trust Fund – dated February 11, 2009. After reviewing the report, we are in agreement with the findings of the Audit Team.

We appreciate the cooperation and diligence shown by the Audit Staff. As always, we stand ready to assist your efforts in every way.



Sheriff Dee Anderson

DA/sp-c