

**SHERIFF'S INMATE WELFARE TRUST FUND  
AUDIT REPORT  
FOR THE PERIOD FROM JULY 1, 2010 TO JUNE 30, 2011**

**INTRODUCTION**

As authorized under Section 4025 of the California Penal Code, the Sheriff established a County Jail Commissary in 1953 to purchase and sell goods and supplies to inmates for cash. The County Jail Commissary, located at the Maguire Correctional Facility, also serves the Men and Women's Correctional Centers. The Sheriff accounts for all fiscal transactions of the commissary in the Inmate Welfare Trust Fund (IWTF). Profits from the operation of the Commissary, in addition to telephone commissions and interest earned by the IWTF, are to be used by the Sheriff primarily for the benefit, education and welfare of the inmates. Annually, the Sheriff prepares and submits financial statements to the Board of Supervisors and posts copies of the financial statements in a common area in the jail facilities as required by law. A committee consisting of the assistant sheriff, jail captain, and one community representative was established to oversee the IWTF. The fund generated annual revenues of \$2,215,299 for Fiscal Year ended June 30, 2011.

**PURPOSE AND SCOPE**

The primary objective of this audit was to determine if payments made out of the Sheriff's Inmate Welfare Trust were for purposes prescribed by the law. As part of our audit, we reviewed the system of internal controls, comprised of accounting and administrative policies and procedures established by the Sheriff's Office to ensure proper management of IWTF. Our examination was made in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary to achieve these objectives.

Our audit would not necessarily disclose all weaknesses in the system of internal controls, nor all errors or irregularities that might have occurred during the audit period because it was based on selective tests of accounting records and related data.

Based on our audit, we conclude that payments made from the Sheriff's IWTF during the period July 1, 2010 to June 30, 2011 were for purposes prescribed by the law.

We wish to express our appreciation for the courtesy and cooperation extended to us during the course of the audit.

*County of San Mateo Controller*

Redwood City, California  
June 25, 2012