

**County of Solano
Office of the Auditor-Controller**



**Internal Control Review
of The Sheriff's Office Handling of Inmate Property**

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**Internal Control Review
of Inmate Property**

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INTRODUCTION

In accordance with the Internal Audit Division's Fiscal Year 2023/2024 Audit Plan, we conducted an internal control review of the Solano County Sheriff's Office Handling of Inmate Property. We conducted our review in accordance with the *International Standards for the Professional Practice of Internal Auditing* as developed by the Institute of Internal Auditors.

OBJECTIVE

The objective of the Internal Control Review Over Inmate Property was to ensure appropriate safeguards are in place for handling inmate property.

BACKGROUND

The Solano County Sheriff's Office, as required by Government Code §26640, is responsible for the safekeeping and accounting of all money and valuables of each inmate at the County jail.

The Sheriff's Office consists of three (3) detention facilities, described in the table below:

Sheriff's Office Facility	Storage Room for Inmate Property	Process
Justice Center Detention Facility (Justice Center)	Yes	Process all inmate intakes
Stanton Correctional Facility (Stanton)	Yes	Process only intake <i>transfers</i> from other facilities.
Claybank Detention Facility (Claybank)	No, Stored at Stanton	Process only intake <i>transfers</i> from other facilities.

The Sheriff's Office stores inmate property, which is accounted for and inventoried in the jail management system (JMS). The inmate property is held in one of two storage locations except for cash, which is logged, deposited into a kiosk, and tracked in an inmate-financial tracking system (CORE).

In July 2011, the Sheriff's Office implemented CORE, which uses TouchPay kiosks to accept deposits into inmates' accounts from friends and relatives, and money in the inmate's possession during the booking process.

The arresting agency may retain oversized items and evidence, which are documented on a safekeep form. The arresting agency provides a completed safekeep form to the Sheriff's Office during booking. The booking officer documents the inmate's property in the JMS which includes the includes listing the safekeep form and printout from CORE. JMS documents a history of entries including the user and timing of transactions.

After the booking officer enters the inventory into JMS the officer prints a listing of the property. The inmate signs the printed listing of property which is stored in the inmate's file along with other documents.

An officer seals the personal property with a copy of the JMS listing of property and stored in a temporary holding, until the inmate's housing location is determined. After determination, the personal property is assigned to a storage location. The officer logs the storage location into JMS, writes it on a 3x5 index card, and logs it on the "Daily Locker Usage Log".

The Sheriff's Office releases custody of an inmate's property by either transferring it to another facility or by releasing it to the inmate or their designee. When the inmate's property is transferred, the receiving officer signs the property release form. When the property is released to the inmate or their designee, the inmate signs the release form. An officer documents the release or transfer of property in JMS and updates the inmate's file with the signed release form. Allegations of missing or damaged property are first addressed within the Sheriff's Office. If the issue is not resolved the inmate can file a formal claim, which is investigated by County Counsel.

SCOPE AND METHODOLOGY

To address the audit objective, we conducted the following work:

- Provided internal control questionnaires to Lieutenants responsible for inmate property.
- Interviewed Sheriff's Office staff involved in the intake, release, and inventory of inmate property.
- Conducted a walkthrough of the processes for intake, release, and inventory of inmate property for each detention facility.
- Reviewed inmate signatures on a sample of 30 property release forms.
- Confirmed completion of quarterly inventory of inmate property.
- Selected samples of items in inventory and items in storage to confirm completeness and accuracy of the JMS inventory.
- Reviewed the number and status of claims filed for lost/damaged inmate property for the past three (3) years.

Our review was limited to the internal controls, policies and procedures, and systems in place over the inmate property during the Fiscal Year 2023/24.

Our office conducted a review of the TouchPay kiosks in 2021. Because that review did not identify any internal control weaknesses, we excluded the related controls in this review.

Effects of the intake process are seen in each of the subsequent processes. We relied on our observation of the entire process, confirmation of inventory, review of release forms and claim history to confirm adequate safeguards are in place through the intake process.

In any system of internal controls inherent limitations exist which may result in errors or irregularities occurring and not being detected. Limitations may include, but are not limited to, resource constraints, management override, and circumvention of internal controls by collusion. Accordingly, our review would not necessarily identify and disclose all weaknesses.

AUDIT RESULTS

We selected one (1) month from each storage location to test consistency in obtaining signatures for releasing property. There were 872 releases of property in the selected months. Of the 872 releases we randomly selected 30 to review their files for signatures on the property release form. We found that of the 30 inmates selected, 29 signed the property release form to receive their property and 1 had a missing

signature. The form with a missing signature was for the release of the inmate's clothing returned at the time of his release from jail.

We reviewed documentation to confirm completion of the most recent quarterly inventory for each storage location. The quarterly inventories were completed timely.

We tested accuracy and completeness of the JMS inventory at Justice Center by selecting a sample of 10 inmate's property from the JMS inventory and confirmed the items were in storage. We also selected a sample of five (5) items in storage and confirmed the items were included in the JMS inventory. All items selected for sample were accurately included in the JMS inventory.

We obtained the number of substantiated claims of missing or damaged property for each of the past three (3) years. The claims are investigated by County Counsel. County Counsel has substantiated one (1) claim per year during this period, while approximately 9,500 inmate property releases are processed per year.

CONCLUSION

Based upon our review, we determined the Sheriff's Office has appropriate safeguards in place for handling of inmate property.