

# Lancaster County Prison Audit Report

Financial Affairs

For the period of January 1, 2019 through December 31, 2019



Brian K. Hurter, CPA  
Lancaster County Controller

**Lancaster County Prison Audit  
Financial Affairs  
For the period of January 1, 2019 through December 31, 2019**

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## Controller's Office

150 North Queen Street  
Suite #710  
Lancaster, PA 17603  
Phone: 717-299-8262  
[www.co.lancaster.pa.us](http://www.co.lancaster.pa.us)

### Controller

Brian K. Hurter, CPA

December 21, 2020

Cheryl Steberger, Warden  
Lancaster County Prison  
625 East King Street  
Lancaster, PA 17602

Dear Ms. Steberger:

Attached is the report for the audit of the financial affairs of the Lancaster County Prison ("Prison"), prepared by the Lancaster County Controller's Office. Our annual examination procedures were performed covering the period of January 1, 2019 through December 31, 2019, which covers the 2019 fiscal year. We have tested and audited the financial affairs pertaining to the Prison's Inmate General Welfare Fund and Commissary Store Account, as well as the related capital projects and contracted services accounts, for purposes of satisfying Pennsylvania Code Chapter 95, Regulation 95.239. We hope to provide recommendations for improvement to internal control, as well as continued efficiency over the Prison's operations. It is the responsibility of the Prison's management to ensure the operations and financial affairs are in compliance with applicable laws. We do not express an opinion or provide any assurance on the information examined because the limited procedures executed do not provide us with sufficient evidence to express an opinion.

Our responsibility is to audit the specific Prison accounts listed above, and to report the results of the audit to the Lancaster County Commissioners, the Lancaster County Prison Board, and the Lancaster County Prison Administration.

We acknowledge the cooperation and assistance that we received from the Lancaster County Prison personnel. The help from the Prison staff was instrumental to the performance of this audit.

This report is intended for the information and use of the Lancaster County Prison Administration, the Lancaster County Board of Commissioners, and the Lancaster County Prison Board and it not intended and should not be used by anyone other than these specified parties without consent. However, public policy dictates that this report is a matter of public record and its distribution is not limited.

Sincerely,

Brian K. Hurter, CPA  
Lancaster County Controller  
lkc

cc: Lancaster County Board of Commissioners  
Lancaster County Prison Board



**Lancaster County Prison**  
**Relevant Audit Notes**  
**For the period January 1, 2019 through December 31, 2019**

**Note A – PRISON MISSION STATEMENT**

The mission of the Lancaster County Prison is to provide for the humane and secure care, custody and control of those individuals who are charged with criminal offenses, while also providing for the protection and safety of the community through the detention of such individuals.<sup>1</sup>

**Note B – DESCRIPTION OF PRISON**

The Prison, located at 625 East King Street in the City of Lancaster, is a County owned and operated facility, and it is governed by the Lancaster County Prison Board, which is comprised of the County Commissioners, President Judge, District Attorney, Sheriff, and Controller. The Warden of the Prison is Cheryl Steberger, the Deputy Warden for Operations is Robert Wolfe, the Deputy Warden for Inmate Services is Joe Shiffer, the Major is William Aberts, and the Director of Administration is Tammy Moyer. Warden Cheryl Steberger has been in her role since March 2016. The Prison acts as the custodian of those being held in custody pending the result of his/her charges and those who are sentenced to imprisonment for two years or less.

The Prison is a fundamental part of the operations of the County of Lancaster, and it conducts many programs which are necessary to help address the issues, addictions, and the educational needs of the inmates in custody. These programs are adapted based on the needs of the inmates and the evolving provisions of the law.

The Warden manages the Prison with the help of her Deputies, Major, and Director of Administration. The Warden oversees the activities of the Prison's staff, including correctional officers, supervisors, unit managers, and administrative and support staff. The Warden indirectly manages all Prison staff to ensure the safety and security at the Prison. It is also the responsibility of the Warden to maintain the proper treatment of inmates, which includes the care, custody, and control of those inmates.

The Prison's management and its Prison Board believe in the rehabilitation of those in custody. As of December 2019, the official capacity at Lancaster County Prison was 1,085. The average daily population of inmates throughout 2019 was 785. February 6, 2019, saw the highest number of inmates with 853, while December 31, 2019, saw the lowest with 706. There were 6,006 total commitments. It is necessary to identify issues relating to the inmate's criminality and to implement, maintain, and monitor programs that will prepare the inmates to confront these issues in a constructive manner. The Prison attempts to prepare inmates to return to society as contributing and productive members.

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<sup>1</sup> Taken directly from Prison's website (<http://www.co.lancaster.pa.us/153/Prison>)

**Lancaster County Prison**  
**Relevant Audit Notes (*Continued*)**  
**For the period January 1, 2019 through December 31, 2019**

**Note C – SCOPE AND PROCEDURES OF AUDIT**

The period of review is January 1, 2019 through December 31, 2019, which covers the 2019 fiscal year.

A sample of receipts and expenses for the Inmate General Welfare Fund and Commissary Store Account, as well as the related capital projects and contracted services accounts were selected for the 2019 year and numerous procedures were performed to test the accuracy, proper approval, account coding, and allowability of those transactions.

**Note D – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Prison reports on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses are recognized when the disbursement is made.

**Note E – STATUS OF PREVIOUS AUDIT FINDINGS, OBSERVATIONS, AND RECOMMENDATIONS**

On July 30<sup>th</sup>, 2019, the Lancaster County Controller issued an audit report to the Warden of the Lancaster County Prison. This audit report was for the period of January 1, 2018 to December 31, 2018. The audit report noted four findings along with four recommendations. Individuals can refer to that audit report for a description of the prior year findings, observations, and recommendations. During the current audit, we reviewed the status of the 2018 audit findings, observations, and recommendations that related to the financial affairs of the Prison to ensure the operations are continuing to move forward in a manner that promotes the Prison to be more efficient, and to allow the Prison administration to be more diligent, in all aspects of the Prison's essential operations.

Regarding the recommendations described in the audit for the 2018 year, which specifically pertained to the financial affairs of the Prison, the Prison administration has fulfilled all suggested recommendations. The Prison fulfilled audit recommendation 1 by scanning IDRf's and their back-up documents to the server. The Prison fulfilled audit recommendation 2 by reviewing all IDRf's to verify the coding is correct. The Prison fulfilled audit recommendation 3 by reviewing the backup before it is submitted to the Controller's Office making sure that it is relevant and complete. The Prison fulfilled audit recommendation 4 by reviewing the amounts remaining in the appropriate capital project / contracted services accounts at the end of the year and transferring any remaining funds back to the Store Account if the project / contract is completed. If a project or contract is expected to be continued into the next year, they are in contact with the Controller's Office to review any amounts remaining.

**Lancaster County Prison**  
**Relevant Audit Notes (*Continued*)**  
**For the period January 1, 2019 through December 31, 2019**

**Note F – OBSERVATIONS, FINDINGS, RECOMMENDATIONS, AND  
MANAGEMENT’S RESPONSES**

The Controller reported no observations or findings during the examination performed over the transactions of the Inmate General Welfare Fund and Commissary Store Account, as well as related capital projects and contracted services accounts.

**Lancaster County Prison**  
**Audit Summary of Facts**  
**For the period January 1, 2019 through December 31, 2019**

We have performed specific procedures to assist in evaluating internal control and continued effectiveness of the Lancaster County Prison for the 2019 fiscal year. Our procedures performed were created to satisfy Pennsylvania Code Chapter 95, Regulation 95.239. The purpose of this audit was to specifically test the transactions of the Prison's Inmate General Welfare Fund and Commissary Store Account, as well as related capital projects and contracted services accounts.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the Prison records. These conditions could adversely affect the Prison's ability to record and report financial data consistent with those standards of management. While conducting our audit, we did not note any findings, observations, or issues of non-compliance.

We sampled transactions from specific Prison accounts to ensure they are executed in accordance with management's approval. Inherent limitations in any internal control structure can cause errors or irregularities to occur and not be detected. Our testing would not necessarily disclose all matters in the internal control structure that might be reportable conditions. In future audits, we will continue to re-evaluate the internal control structure to ensure that policies and procedures do not become inadequate or ineffective because of changes in conditions or design.

We conducted our audit to obtain a reasonable understanding about whether the Prison accounts tested are free of material misstatement, to adhere to Pennsylvania Code Chapter 95, Regulation 95.239, and to determine the accuracy of specific receipts and expenses. We did not express an opinion or provide any assurance on the information examined because the limited procedures executed do not allow us sufficient evidence to express an opinion.

**Lancaster County Prison  
Controller's Office Summary  
For the period January 1, 2019 through December 31, 2019**

**Controller's Office Summary:**

With each audit that is completed, we believe that the Prison operations have continued to improve. We are pleased to report that there were no findings or observations noted during this audit period. This is a direct result of the Warden and her staff's willingness to implement audit recommendations and make positive changes to ensure everything is completed to the fullest extent possible. Each year, we believe that the Prison Administration is continuing to move forward in a positive direction. The openness and professionalism of the Warden, along with her staff, shows the Prison is united in continuing their dedication to providing the best possible service to the inmates of the Lancaster County Prison.