

Lancaster County Prison Financial Affairs Audit Report

For the period of January 1, 2020, through December 31, 2021



Lisa K. Colón
Lancaster County Controller

**Lancaster County Prison Financial Affairs Audit
Table of Contents
For the period January 1, 2020, through December 31, 2021**

Table of Contents

Audit Letter to Cheryl Steberger, Lancaster County Prison Warden

Relevant Audit Notes	1
Audit Findings and Observations	4
Audit Responses	7
Audit Recommendations	9
Audit Summary of Facts	10
Controller’s Office Summary	12
Exhibit A – Audit Engagement Letter	13
Exhibit B – Prison Policy Statement B-4 Inmate General Welfare Fund	15
Exhibit C – 2020 Prison Population	17
Exhibit D – 2021 Prison Population	18



Controller's Office

150 North Queen Street

Suite #710

Lancaster, PA 17603

Phone: 717-299-8262

www.lancastercountypa.gov

Controller

Lisa K. Colón

June 12, 2023

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

Dear Ms. Steberger:

Attached is the audit report for the Lancaster County Prison Financial Audit as prepared by the Lancaster County Controller's Office. The examination period, for the audit procedures, was performed covering the period between January 1, 2020, through December 31, 2021. The Controller's Office tested and audited the financial and procedural affairs pertaining to the Prison's Inmate General Welfare Fund, Capital Projects, Commissary Store Account, revenues and expenses incurred, in accordance to the applicable State and local laws and regulation, and for purposes of satisfying Pennsylvania Code Chapter 95, Regulation 95.239.

While conducting our audit, we noted findings, and/or issues of non-compliance, that allows opportunity for strengthening internal controls and operating efficiency. They are presented within the report under *Audit Summary of Facts*.

Please note, it is the responsibility of the Warden, Deputies and office management to ensure compliance with any and all applicable State and local laws and regulations, as well as County policy in place. 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.

The Controller's Office acknowledges the cooperation and commitment of the Warden and her office in assisting with this audit. Your help and the help of your staff were instrumental to the performance and completion of this audit in a timely manner.

This report is intended for the information and use of the Prison and its management and is not intended to be and should not be used by anyone other than the specified party without consent. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Lisa K Colón
Lancaster County Controller
jdg

CC: Lancaster County Prison Board



Lancaster County Prison Financial Affairs Audit
Relevant Audit Notes
For the period January 1, 2020, through December 31, 2021

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.¹

Note B – DESCRIPTION OF PRISON

The Lancaster County 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 Security Operations is William H. Aberts, the Deputy Warden for Inmate Services is Joseph P. Shiffer, the Major is Louis Chirichello, and the Director of Administration is Arla Brown. 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 2020, the official housing capacity at Lancaster County Prison was 1,085. The average daily population of inmates throughout 2020 was 675. As of December 2021, the official housing capacity at Lancaster County Prison was 1,085. The average daily population of inmates throughout 2021 was 696. Between January 1, 2020, through December 31, 2021, the Lancaster County Prison saw the highest number of inmates with 907 on April 29, 2020, while February 4, 2021, saw the lowest number of inmates with 580. There were 3,505 and 3,750 total commitments during the calendar year ending 2020 and 2021, respectively.² It is necessary to identify issues relating to the inmate's criminality and to implement, maintain, and monitor programs that will

¹ <https://www.co.lancaster.pa.us/153/Prison>

² Exhibit C (pg.17) & Exhibit D (pg.18)

Lancaster County Prison Financial Affairs Audit
Relevant Audit Notes (*continued*)
For the period January 1, 2020, through December 31, 2021

Note B – DESCRIPTION OF PRISON (*continued*)

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.

Note C – SCOPE AND PROCEDURES OF AUDIT

The period of review is January 1, 2020, through December 31, 2021.

The Controller’s Office obtained a full understanding of the controls in place, their functions, control operators and the level of segregation surrounding the financial affairs of the Lancaster County Prison.

A selection of revenues and expenditures were selected for testing. The Controller’s Office selected eight revenue samples from the Inmate General Welfare Fund (“IGWF”) receipts and eight revenue samples were selected from the Store account receipts. The Controller’s Office selected seven capital expenditures, 23 IGWF expenditures, and 10 Oasis invoices billed to the Prison to test. Furthermore, balances of each sub-class capital expenditure account, the IGWF year-end balance, and the indigenous inmate haircuts were tested to ensure adherence to Prison and County policies.

The sample size was made accordingly to minimize sampling risk to the lowest level and ensure each item of the population had a fair and equal chance of selection.

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 disbursements are made. The internal audit was performed in accordance with applicable Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

Note E – OBJECTIVES OF AUDIT

The overall objective of the audit was to determine the accuracy and adherence of the financial affairs and operations of the Lancaster County Prison to County and Prison policies and procedures. This includes:

- Ensuring the control environment is effective
- Ensuring expenditures are legitimate, properly recorded and made in accordance with policy
- Ensuring revenues are complete, accurate and properly recorded
- Identifying any indication of error, fraud or abuse

Lancaster County Prison Financial Affairs Audit
Relevant Audit Notes (*continued*)
For the period January 1, 2020, through December 31, 2021

Note F – OBSERVATIONS, FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

The Controller reported certain observations and findings along with recommendations for improvement as a result of the examination performed over financial affairs of the Prison. The Warden provided responses to these observations and findings. The sections detailing both follow this note.

Lancaster County Prison Financial Affairs Audit
Audit Findings & Observations
For the period January 1, 2020, through December 31, 2021

This section of the report presents the findings and observations that resulted from our audit procedures. A finding may be a result of an underlying control deficiency, whether evaluated on an individual basis or in the aggregate. As such, to determine their impact to the audit objective, the magnitude of impact, likelihood of occurrence and the nature of the deficiency should be carefully considered, if a deficiency exists. Following the findings and observations, we provide recommendations to correct the described occurrences.

Finding #1: Incorrect Expense Coding

Background:

Funds from the IGWF may be used for approved expenditures at the discretion of the Warden specifically to benefit the inmates at the prison, according to the Prison Policy Statement #B-4 found in Exhibit B. These expenditures are coded directly to the Program #22030 (IGWF) and must be assigned a #31000's sub-class code, representing an approved expense category, and are also required to be coded to an expense account according to the nature of the expense.

Description:

While performing the IGWF Expense Test, the Controller's Office identified three expenditures that were coded to the #7227 Other Operating Supplies account incorrectly. Sample #169 was an expense from the vendor, Scissor Palace, for the completion of inmate haircuts. This expense should have been coded to account #7318 Professional Services, as the expense was for barber services rendered to the Prison. Sample #189 was an expense for inmate stipends for several jobs held by inmates. This expense should have been coded to account #7346 Miscellaneous Services or account #7318 Other Contractual Services, as the expense is to cover for jobs rendered by inmates. Sample #212 was a Comcast bill, which should have been coded to account #7321 Telephone & Telegraph or account #7345 Other Contractual Services, as Comcast is the internet provider for the Prison.

The Controller's Office identified an expense that was not coded to a sub-class account and two expenditures that were coded to the incorrect sub-class account. Sample #161 was a food expenditure for a graduation ceremony and was assigned to the sub-class group #00000. Any expenditures assigned to the Program #22030 must be assigned a sub-class account, to allocate IGWF monies accordingly. As such, this food expense should have been coded to the sub-class account #31007 IGWF Activity/Supply, #31006 IGWF Educational Programs or #31010 Miscellaneous Services. Sample #169 was an expense for inmate haircuts and was assigned to the sub-class group #31010 IGWF Miscellaneous. However, the expense should have been coded to the sub-class group #31003 Barber Supplies. Sample #275 was an expense for inmate photo ID's and was assigned to the sub-class group #31002 IGWF Bar Screen Cleanout. However, the expense should have been coded to the sub-class account #31020 State ID Fees.

Lancaster County Prison Financial Affairs Audit
Audit Findings & Observations (continued)
For the period January 1, 2020, through December 31, 2021

Observation #1: Non-Commissary Menu Items Purchased by Inmates

Background:

Oasis Management is the commissary vendor for the Prison. Oasis Management collects and distributes weekly orders to inmates, based upon the Commissary Menu provided to inmates. The Commissary Menu is updated periodically, to reflect changes in prices and the addition or removal of items. At the end of each week, Oasis Management will invoice the Prison for the full amount of commissary goods purchased by inmates.

Description:

While performing the Oasis Management test, the Controller's Office identified items that were purchased by inmates that were not listed on the Commissary Menu at the time the order was made. The following items were not on the Commissary Menu, yet still ordered by inmates: Item #5850 - Downy Liq. Softener; Item #5856 - Laundry Det. Clorox 2; Item #336 - SF Hard Candy 2oz; Item #3613 - Cherry Danish; Item #243 - Soup Chili; Item #511 - Magic Cream Shave; Item #3365 - SF Peppermints (Roll); Item #6520 - Shower Shoe (2XL13/14); and Item #6251 Shower Shoes (3XL15/16).

Observation #2: Itemized Oasis Management Invoices Not Provided to the Prison

Background:

Oasis Management is the commissary vendor for the Prison. Oasis Management collects and distributes weekly orders to inmates, based upon the Commissary Menu provided to inmates. The Commissary Menu is updated periodically, to reflect changes in prices and the addition or removal of items. At the end of each week, Oasis Management will invoice the Prison for the full amount of commissary goods purchased by inmates.

Description:

The Controller's Office identified that the Prison did not receive detailed itemized invoices for the sale of Commissary goods purchased by inmates. The invoices that were submitted to the Prison included a list of the sub-class or group of items and their sub-totals (i.e., beverages, chips/snacks, candy/pastry, hygiene, clothing, miscellaneous, postal, and hygiene). As a result, the Prison is unable to reconcile and/or identify any errors in pricing or quantities of items purchased.

The Controller's Office obtained detailed/itemized invoices from Oasis Management to compare the invoices to the invoice originally billed to the Prison to ensure accuracy of the total amount billed. The Controller's Office identified two invoices sent to the Prison that did not agree to the detailed invoices provided by Oasis. A difference of \$8.80 was identified on invoice #S10048842. The Prison was originally invoiced a sub-total of \$16,400.00 however the detailed itemized receipt

Lancaster County Prison Financial Affairs Audit
Audit Findings & Observations (continued)
For the period January 1, 2020, through December 31, 2021

Observation #2: Itemized Oasis Management Invoices Not Provided to the Prison (continued)

provided a sub-total of \$16,408.80. Another difference of \$7.70 was identified on invoice #S10158246. The Prison was originally invoiced a sub-total of \$15,879.91 however the detailed itemized receipt provided a sub-total of \$15,887.61. The difference in both invoices was a result of the sale of "9806- Sanitary Napkins" (at \$1.10 each). Per Dana Hotle, of Oasis Management, the Sanitary Napkins were not included when originally billed to the Prison because of an error in pricing at the time showing them at zero cost by Oasis. The difference may have been identified and corrected in a timely manner if itemized invoices were provided to the Prison.

Observation #3: Incorrect Check # Recorded on IDRF Form

Background:

Interdepartmental Receipt Forms ("IDRF") are written up to detail the monies collected by the Prison and to be remitted to the County. Monies are grouped by revenue type and the amounts, check numbers, and the specific revenue account are recorded on each IDRF, before submitting to the Controller's Office.

Description:

The Controller's Office identified IDRF #080720, with a total of \$27,830.86 had an incorrect check number recorded on the IDRF. Check number #13331 was recorded on the IDRF dated 8/7/2020. However, upon review of the Sweep Fund and the check summary, the check number was #13330, which originated from the Sweep Fund, dated 8/7/2020.

Observation #4: Inconsistent Remittance of Monies

Background:

Periodically, a Fund Sweep is run to identify the total receipts collected by the Prison to remit to the County. This process occurs on Fridays and total amounts are recorded on an IDRF to be submitted to the Controller's Office. The IDRF will include receipts from commissary, phone, medical fees, postage, copy fees, etc.

Description:

The Controller's Office obtained the date and time stamp for every sweep that occurred between January 1, 2020, through December 31, 2021, and identified that sweeps were being performed in inconsistent time intervals. Sweeps were performed between four and 43 days from the previous sweep date and the time of sweeps performed varied between 6:25am to 3:27pm. It was also identified that nine of the sweep dates were not performed on a Friday.

Lancaster County Prison Financial Affairs Audit
Audit Responses
For the period January 1, 2020, through December 31, 2021

Based on the Audit Findings & Observations section of this report, the Controller's Office provides an opportunity for management to respond to audit findings and/or observations. This section represents the responses from the Lancaster County Prison to the findings and/or observations, as deemed necessary, identified in the previous section. This audit report was made available to the Lancaster County Prison on June 6, 2023.

A. *In response to Finding #1: Incorrect Expense Coding*

Three expenditures that were coded to 7227 Other Operating Supplies account incorrectly.

Sample #169- Method of payment has been changed to prevent error from occurring in the future.

Sample #189- The account code was corrected and will be used moving forward.

Sample #212- Change order will be completed to the current Comcast purchase order to correct codes.

Expense that was not coded to a sub-class account and two expenditures that were coded to the incorrect sub-class account.

Sample #161- Will obtain a complete listing of all sub-classes.

Sample #169- Both the account code and sub-class have been changed on most recent purchasing documents.

Sample #275- Typing error resulted in incorrect sub-class used. Will place emphasis on attention to detail to make sure correct codes are used.

Controller's Office Response:

The Controller's Office reaffirms the finding. In the following section we provide a recommendation to address Finding #1 identified in this audit report.

B. *In response to Observation #1: Non-Commissary Menu Items Purchased by Inmates*

Our understanding is that these items were purchased by family members or friends using the online purchase option. We have reached out to our commissary vendor to ensure both the external and internal menus are identical.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

**Lancaster County Prison Financial Affairs Audit
Audit Responses
For the period January 1, 2020, through December 31, 2021**

C. In response to Observation #2: Itemized Oasis Management Invoices Not Provided to the Prison

We have requested and are currently receiving itemized detailed invoices. Upon receipt, invoices are reconciled to ensure accuracy of both charges and commission amount.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

D. In response to Observation #3: Incorrect Check # Recorded on IDRF Form

Typing error resulted in incorrect number on IDRF. Will place more emphasis on attention to detail to make sure correct codes are used.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

E. In response to Observation #4: Inconsistent Remittance of Monies

Fund sweeps are now completed on a weekly basis.

Controller's Office Response:

The Controller's Office acknowledges the response provided.

Lancaster County Prison Financial Affairs Audit
Audit Recommendations
For the period January 1, 2020, through December 31, 2021

Based on identified audit findings, observations and management's responses, the Controller's Office provides the following recommendations to correct and improve such described occurrences listed in the preceding section.

Finding #1: Incorrect Expense Coding

Controller's Recommendation

Prior to obtaining a response from management, the Prison contacted the Controller's Office to request a full list of account codes and sub-class codes and their descriptions, as a reference to correctly code and record Prison expenses.

The Controller's Office recommends that the Prison utilize this listing of account codes and sub-class codes to accurately record expenses.

Lancaster County Prison Financial Affairs Audit
Audit Summary of Facts
For the period January 1, 2020, through December 31, 2021

We have performed procedures to assist in evaluating an effective control environment, proper use of expenditures, properly recorded revenues to the County, adherence to policies and procedures and identify any occurrences or indications of error, fraud or abuse. The procedures of this internal audit were conducted for the period January 1, 2020, through December 31, 2021.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the Prison financial records. These conditions could adversely affect their ability to record and report financial data consistent with standards described by the Warden, their Deputy Warden and/or those in charge of financial affairs of the Prison. While conducting our audit, we noted findings and observations which are described in the Audit Findings and Observations Section.

We sampled revenues and expenditures of the Inmate General Welfare and the Store Account and tested the effectiveness of controls in place. Furthermore, balances of each sub-class capital expenditure account, the IGWF year-end balance, and the indigenous inmate haircuts were tested to ensure adherence to Prison and County policies established.

AP details, invoices, purchase orders, interdepartmental receipt forms, and voucher request forms were items accessible to the Controller's Office. Additional information required was provided by the Prison to perform the audit. For all further inquiries and questions relating to the audit testing, the Controller's Office contacted the Prison.

Procedures in evaluating internal controls included obtaining an understanding of the financial affairs of the Prison (which includes the nature, objectives, applicable policies, and procedures) and assessing areas with higher risk of error (i.e., coding expense accounts, improper use of funds, compliance to policies and procedures, etc.) and any fraud.

The inherent limitations of any internal control structure and environment may cause errors, irregularities, or inconsistencies to occur and/or not be detected. Our testing would not necessarily disclose all matters of the internal control structure that might be reportable conditions. Included in our audit, we have reported at least one finding during the performance of the audit.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely manner. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Lancaster County Prison Financial Affairs Audit
Audit Summary of Facts (*continued*)
For the period January 1, 2020, through December 31, 2021

The Controller's Office identified that a lack of controls exists, resulting in Finding #1. Three expenditures were coded to expense account #7227 Other Operating Supplies. However, the expenditures were for barber services, inmate stipends, and a Comcast bill. As part of the IGWF Test, expenditures are to be assigned to one of the 31000's sub-class accounts, which represent an approved IGWF sub-class group. The Controller's Office identified two expenditures that were coded to a sub-class incorrectly and one expense that was not assigned to a sub-class code. Although the expenditures were for approved IGWF expenditures, they were classified to the incorrect sub-class group. All expenditures recorded on voucher forms should be subject to a level of review by someone other than the person creating the voucher form. This review will allow changes to any miscoding of expenses prior to submission to the Controller's Office.

In future audits, we will continue to re-evaluate the internal control 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 accounts tested are free of material misstatement. 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 Financial Affairs Audit
Controller's Office Summary
For the period January 1, 2020, through December 31, 2021

We are pleased with the work the Lancaster County Prison is continuing to perform. We believe the Prison will continue to demonstrate efficient and effective operations. This is a direct result of Cheryl Steberger, Lancaster County Prison Warden; Arla Brown, Director of Administration, and their dedicated staff's willingness to enact our recommendations and positive changes to ensure improvement is attributed in every aspect of the Prison's functions. We are pleased that the Lancaster County Prison was devoted to ensuring the completion of the Lancaster County Prison Financial Affairs Audit for the calendar years 2020 and 2021.

Lancaster County Prison Financial Affairs Audit Exhibit A - Audit Engagement Letter



Controller
Lisa K. Colón

Controller's Office

150 North Queen Street
Suite #710
Lancaster, PA 17603
Phone: 717-299-8262
www.co.lancaster.pa.us

February 23, 2022

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

Dear Ms. Steberger:

Please be advised that, as part of the routine audits performed by the Lancaster County Controller's Office, we will be examining the financial operations for the Lancaster County Prison ("Prison") for the years 2020 and 2021. We are conducting this audit for purposes of satisfying Pennsylvania Code Chapter 95, Regulation 95.239. We intend to audit the Prison's Inmate General Welfare Fund, Capital Projects, Commissary Store Account, revenues and expenses. Unlike past audits conducted in previous years, we will not test current/released inmate records. The Controller's Office will strictly be testing the financial operations of the Lancaster County Prison. Although an actual audit plan has not been devised yet, we have included a Planning Memo for the audit.

You, or designated member(s) of your staff, should expect the following from us:

- An interview with you or your staff to gain an overall understanding of your department's financial activities & operations, duties, and responsibilities.
- An interview with you and/or other responsible personnel to gain an understanding of your department's structure of internal control over financial reporting and over compliance with pertinent laws and regulations.
- Copy of all policies and procedures as they relate to fiscal operations
- Copy of organizational chart of employees and functions as they relate to your office.
- Copy of flowchart for the functions of your office or a description of the functions of your office that can be used to create a flowchart, if applicable.
- A request for copies of certain physical records based on a sampled selection of transactions.



**Lancaster County Prison Financial Affairs Audit
Exhibit A - Audit Engagement Letter (*continued*)**



Controller's Office

150 North Queen Street
Suite #710
Lancaster, PA 17603
Phone: 717-299-8262
www.co.lancaster.pa.us

Controller
Lisa K. Colón

We expect to begin working with you within the next 30 days. If you or your staff have any questions, please contact Juan D. Garcia (ju.garcia@co.lancaster.pa.us) who will be overseeing the audit, creating the audit plan, and selecting key process of areas to test. We appreciate the anticipated cooperation from you and the Prison staff.

Sincerely,

Lisa Colon
Lancaster County Controller
J.D.G.



**Lancaster County Prison Financial Affairs Audit
Exhibit B – Prison Policy Statement B-4 Inmate General Welfare Fund**

	PRISON POLICY STATEMENT COUNTY OF LANCASTER, PENNSYLVANIA	
Policy Subject: <p style="text-align: center;">Inmate General Welfare Fund</p>	Policy Number: <p style="text-align: center;">B-4</p>	
Date of Issue/Revision: <small>February 21, 2013; June 15, 2017--Approved Expenses Added- Reviewed /Approved by B. Hurter, Controller April 18, 2019 – medical costs added to Sec. III & Cap increased to \$500K. Approved by Prison Board 8/20/2020 – Annual Review, no changes</small>	Authority: Cheryl Steberger Lawrence George Warden Chief Clerk	Effective Date: February 21, 2013 April 18, 2019
Solicitor Approval: February 21, 2013 CC October 21, 2016 CH	Title 37 Reference: 95.239	Distribute by: Email / Website

- I. **AUTHORITY**
 The authority of the Warden to direct the operations of Lancaster County Prison as established in Title 37 Chapter 95 of the Pennsylvania Code as amended. Section 95.239 directly relates to Commissary and other funds. Due to Warden being in control of certain funds, additional policy approval will be made by the Chief Clerk.
- II. **POLICY**
 It is the policy of the Lancaster County Prison (LCP) to maintain an inmate general welfare fund (hereinafter "IGWF") to be used as described in this policy.
- A. IGWF Revenue --Revenue generated from LCP's telephone contract and other various sources shall be deposited into the IGWF account.
 - B. IGWF Cap-- In the event the IGWF account accumulates a balance of \$500,000 or more at year end, any balance over \$500,000 shall be transferred to the County's General Fund to offset LCP's expenditures.
 - C. Annual Audit--The IGWF shall be audited annually.
 - D. Annual Review--This policy will undergo an annual review.
- III. **APPROVED EXPENDITURES**
 Funds from the IGWF may be used for approved expenditures at the discretion of the Warden to benefit the inmates at the prison. An expenditure that is above the 3rd Class County Purchasing Guidelines (published annually) must be presented to the Chief Clerk for approval.
 The following expenditures have been approved by the Lancaster County Prison Board.
- A. **Activities**
 - a. Recreation, athletics, and exercise equipment
 - b. Audio Visual
 - c. Entertainment, to include television, movies, live performances, etc.
 - d. Day room expenses
 - e. Decorations and gifts for major holidays
 - B. **Library**
 - a. Recreational reading books, periodicals, tapes or other types of media
 - b. Furnishings (except administrative)
 - c. Computer software and maintenance
 - d. Law Library and access to the courts, including supplies to indigent inmates
 - C. **Inmate Programs**
 - a. Inmate Trustee Workers and Block cleaning stipends
 - b. Education Programs
 - c. Gardening Project
 - d. Prison Ministry Services

Lancaster County Prison Financial Affairs Audit
Exhibit B – Prison Policy Statement B-4 Inmate General Welfare Fund (*continued*)

APPROVED EXPENDITURES (CONTINUED)

- D. Visiting Rooms
- E. Family Resource Programs
- F. Chapel
 - a. Nonspecific religious items
 - b. Items for use in the chapel that are used for various religious or secular activities—for example, sound systems, seating and storage cabinets
- G. Inmate Postage
- H. Checks and deposit slip printing for inmate checking account
- I. Transportation upon release
- J. Commissary items for indigent inmates and admission hygiene kits
- K. Any item that has been approved through the budget request process and assigned a sub-group code by the Controller's office. These include but are not limited to:
 - a. Barber Services and/or supplies
 - b. Inmate forms/documents to include printing expenses
 - c. Inmate ID supplies and equipment
 - d. Fans for housing areas
 - e. Clean out of inmate trash from bar screen
 - f. Drug Tests for inmates and Outmates/Narcan doses
- L. Approved medical expenses incurred by inmates that have exceeded catastrophic limit cap as described in the contract between the County of Lancaster and the prison's medical vendor.

- IV SUPERSEDED POLICY
This policy supersedes all facility policy and procedure on this subject

**Lancaster County Prison Financial Affairs Audit
Exhibit C – 2020 Prison Population**

The following was provided by Arla Brown, the Director of Administration.

**Lancaster County Prison
Daily In-House Population 2020**

Day of Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
1	714	757	758	675	603	650	650	659	665	654	673	663
2	712	758	750	671	610	651	648	669	675	656	667	672
3	711	750	750	663	618	649	649	663	677	656	663	670
4	716	751	747	665	619	648	654	664	677	659	667	665
5	720	750	745	666	628	634	655	660	678	655	656	673
6	723	750	748	662	632	641	650	656	680	654	651	683
7	731	753	752	658	633	650	644	656	680	656	653	687
8	731	757	761	649	633	647	639	659	676	659	657	685
9	738	763	760	647	634	640	641	662	678	654	656	685
10	733	757	766	647	638	645	644	655	682	659	660	681
11	735	764	764	651	632	648	655	650	690	662	659	678
12	738	764	749	653	624	652	659	648	704	661	661	684
13	724	757	753	650	631	653	655	633	715	654	660	694
14	719	772	762	644	636	652	664	638	709	654	661	670
15	708	775	764	635	631	637	672	646	717	653	664	668
16	708	778	756	624	637	624	661	656	708	646	667	653
17	702	H 788	720	616	645	617	657	648	698	648	672	658
18	709	773	720	614	647	617	662	647	689	651	671	639
19	711	756	709	617	638	623	667	650	695	650	675	635
20	713	739	712	622	631	627	669	650	697	652	666	640
21	717	735	719	620	632	630	661	649	684	649	664	634
22	717	745	704	617	637	625	667	654	678	651	673	624
23	710	752	696	614	645	626	666	658	670	658	674	611
24	714	737	692	614	650	625	662	653	664	665	675	614
25	725	750	692	617	660	628	661	641	658	672	675	614
26	733	760	696	622	657	637	667	641	668	674	681	615
27	734	759	696	621	649	642	659	639	673	674	683	618
28	739	754	698	609	648	647	666	645	663	669	687	612
29	736	758	699	907	648	645	661	648	657	675	688	606
30	742	leap year	690	605	652	647	659	651	652	670	689	603
31	749		681		655		651	655		671		601
Average	723	757	729	646	637	639	657	652	682	659	668	650
YTD Average	724	740	737	714	698	688	681	680	680	678	677	675

**Lancaster County Prison Financial Affairs Audit
Exhibit D – 2021 Prison Population**

The following was provided by Arla Brown, the Director of Administration.

**Lancaster County Prison
Daily In-House Population 2021**

Day of Month	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
1	606	595	638	656	693	711	733	716	730	732	769	741
2	607	597	627	660	699	706	731	708	721	736	768	731
3	614	582	626	663	689	698	742	708	717	745	760	728
4	610	580	618	671	694	702	749	695	721	737	757	736
5	606	583	620	668	698	710	749	712	730	741	759	739
6	602	595	627	656	705	718	733	720	732	747	763	739
7	601	600	627	650	706	717	718	727	726	750	765	736
8	597	600	622	647	712	722	721	736	724	747	766	738
9	597	599	626	645	717	718	711	735	726	755	761	738
10	602	600	627	652	713	715	709	736	730	763	761	732
11	600	606	625	659	718	711	712	725	734	760	759	736
12	600	608	629	653	732	713	706	721	732	754	760	741
13	595	617	632	663	728	719	706	733	733	752	760	736
14	595	618	641	665	724	716	691	740	736	751	759	730
15	592	621	634	678	732	725	683	747	728	748	755	742
16	590	622	639	675	736	711	674	743	732	754	753	713
17	594	621	630	685	730	721	685	744	730	755	738	709
18	598	619	634	694	740	713	693	741	732	750	740	710
19	598	615	633	703	725	726	701	744	737	750	733	715
20	599	615	645	704	721	735	704	745	728	746	735	716
21	590	619	652	690	715	735	694	745	730	745	739	706
22	589	615	654	686	716	718	694	753	725	747	731	708
23	588	620	646	675	724	721	695	740	735	753	735	708
24	593	625	649	684	721	721	699	737	739	759	731	709
25	596	631	643	688	728	721	706	740	741	761	735	715
26	595	635	646	684	728	734	703	737	743	761	735	719
27	592	638	652	687	712	750	703	724	741	759	739	719
28	590	640	657	680	706	734	697	726	735	767	741	724
29	584		655	690	710	743	701	736	737	764	749	724
30	589		653	692	715	742	705	733	742	769	751	725
31	599		651		720		709	730		771		728
Average	597	611	637	673	716	721	708	732	732	753	750	726
YTD Average	597	604	615	630	647	659	666	675	681	688	694	696