



# County of Allegheny

## Office of the Controller

Allegheny County Jail  
Prisoner Welfare Expense Trust Fund  
and Inmate Trust Account  
Internal Control Report  
For the Period  
January 1, 2010 through December 31, 2012  
*(Non-Audit Service)*

July 17, 2013

**Chelsa Wagner**  
Controller

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CHELSA WAGNER  
CONTROLLER

# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

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June 17, 2013

Mr. Orlando Harper  
Warden  
Allegheny County Jail  
950 Second Avenue  
Pittsburgh, PA 15219

Allegheny County Jail Prisoner Welfare Expense Trust Fund and Inmate Trust Account  
Internal Control Report for the Period  
January 1, 2010 through December 31, 2012

Dear Warden Harper:

We have evaluated the operational effectiveness of the Jail's internal control structure pertaining to the Prisoner Welfare Expense Trust fund and the Inmate Trust account. Our procedures were applied to the period January 1, 2010 through December 31, 2012. Our engagement was performed as a non-audit service. Therefore, our engagement was not performed in accordance with *Government Auditing Standards*.

We identified a number of deficiencies in the design and implementation of internal controls over the Prisoner Welfare Expense Trust fund and the Inmate Trust account. We also have identified an unexplained reconciliation difference of \$15,984 in the Inmate Trust account as well as 3 missing assets that range between \$377 and \$990. Many of these deficiencies had also been identified in previous reports issued by the Controller's Office and were not corrected. Without proper internal controls in place, these accounts are at an increased risk for errors, fraud, and misappropriation of assets.

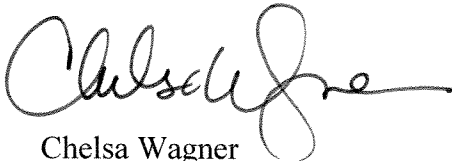
We believe our recommendations provide a framework for the Jail to implement the policies and procedures necessary to safeguard assets and ensure compliance with laws and regulations. The results of our procedures are included in the attached report.



Warden Harper  
June 17, 2013  
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We would like to thank the management and staff of the Allegheny County Jail for their courtesy and cooperation during our engagement.

Kind regards,



Chelsa Wagner  
Controller



Lori A. Churilla  
Assistant Deputy Controller, Auditing

CW/lc

cc: Honorable Charles Martoni, President, County Council  
Honorable Nicholas Futules, Vice-President, County Council  
Honorable Rich Fitzgerald, Allegheny County Executive  
Honorable Donna Jo McDaniel, President, Jail Oversight Board  
Mr. William McKain, County Manager, Allegheny County  
Ms. Jennifer Liptak, Chief of Staff, County Executive  
Mr. Warren Finkel, Budget Director, Allegheny County  
Mr. Joseph Catanese, Director of Constituent Services, County Council  
Mr. Walter Szymanski, Budget Director, County Council  
Ms. LaToya Warren, Deputy Warden, Allegheny County Jail

*Executive Summary*

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**Purpose of Procedures**

The Allegheny County Controller's Office performed procedures to evaluate the adequacy of internal controls over the Allegheny County Jail's Prisoner Welfare Expense Trust fund and the Inmate Trust account for the period January 1, 2010 through December 31, 2012.

**Background**

**Inmate Trust Account**

All monies collected on behalf of the inmates are deposited into the Inmate Trust checking account at PNC Bank. The Jail's Offender Management System (OMS) tracks all information and activity for the Jail's inmates. The Jail's cashiers are responsible for the inmates' account information in OMS as well as the transactions processed through the bank account. The Inmate Trust account is not recorded on Allegheny County's accounting system. The account's balance and changes in the account's balance for the fiscal years 2010 through 2012 for the Inmate Trust account is as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Beginning Balance	\$ 219,634	\$ 408,668	\$ 269,674
Additions	3,906,011	3,901,861	3,997,149
Deductions	<u>(3,716,977)</u>	<u>(4,040,855)</u>	<u>(3,973,145)</u>
Ending Balance	\$ <u>408,668</u>	\$ <u>269,674</u>	\$ <u>293,678</u>

Any money that an inmate has in his possession must be turned over to the intake officers at the time he is admitted to the Jail. Inmates may also receive money from family and friends while in the Jail. Previously, cash or money orders were accepted at the cashier's window in the main lobby of the Jail. Beginning October 2008, the Jail implemented the use of kiosk machines, which are owned and operated by the Keefe Group/Keefe Commissary Network LLC (Keefe), for the purpose of collecting and recording payments to the inmates' accounts. There are two kiosks located at the main entrance of the Jail which accept cash, credit, and debit card payments. Keefe also accepts payments by phone and through its website. Jail cashiers no longer collect money in the main lobby of the Jail. However, money orders are still accepted through the mail.

The kiosks are linked to the Jail's OMS. When a deposit is made, it is instantly posted to the inmate's individual trust account. Keefe charges a transaction fee of \$3 for each deposit made. The Jail does not receive any of the \$3 fees.

When an inmate leaves the Jail, they receive the balance of their account after all debts to the Jail are deducted. Some inmates leave the Jail with a negative balance for charges owed to the Jail. However, other inmates leave the Jail without withdrawing the funds from their inmate account.

## Executive Summary

The Jail assesses an annual service fee on inactive individual inmate accounts for inmates that have left the Jail without collecting the balance of their account. In September 2009 the annual service fee was increased from \$5 to \$20.

### Prisoner Welfare Expense Trust Fund

The Prisoner Welfare Expense Trust fund is administered by the Jail. These monies are self-generated, non-taxpayer funds to be used primarily for the benefit, education and welfare of inmates, although not required by law. Revenue for this fund is mainly derived from the commissions from the commissary and inmate pay phones. The Jail Advisory Board approves all expenditures from this fund. Account balances for the fiscal years 2010 through 2012 for the Prisoner Welfare Expense Trust fund are as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Assets</b>			
Cash	\$ 1,731,944	\$ 2,306,735	\$ 1,399,488
Fixed Assets	141,227	141,227	141,227
<b>Total Assets</b>	<b>\$ 1,873,171</b>	<b>\$ 2,447,962</b>	<b>\$ 1,540,715</b>
 <b>Liabilities and Fund Balance</b>			
Accounts Payable	\$ 15,903	\$ 249	\$ 39,337
Other Current Liabilities	10,301	66,126	24,796
Due to Other Funds	7,869	211,607	5,755
Fund Balance	1,839,098	2,169,980	1,470,827
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,873,171</b>	<b>\$ 2,447,962</b>	<b>\$ 1,540,715</b>

### Results in Brief

Our procedures revealed the following:

#### **Finding #1: The Design and Implementation of Internal Controls Needs to be Enhanced**

- The Jail cashier reconciles the cash balance in QuickBooks to the bank balance on a monthly basis. However, we found that the Jail does not reconcile the cash balance in QuickBooks to the cash balance in OMS. We reconciled the OMS book balance and the Inmate Trust account bank balance as of September 30, 2012 and noted a \$15,984 difference which the Jail could not explain.
- Intake and confiscated receipts are not being signed by the intake officer as well as the inmate. We sampled 45 intake receipts of which 12 (27%) were not signed by the intake officer and 7 (16%) were not signed by the inmate.
- We sampled 30 confiscated receipts of which 9 (30%) were not signed by the inmate.



## *Executive Summary*

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- Cashiers and intake officers do not use a manual receipt log or track which manual receipts are issued to and subsequently used by each area of the Jail. In addition, the manual receipt number is not recorded in OMS.
- Jail cashiers are not currently covered by fidelity bonds.
- There is inadequate segregation of duties within the Jail's cashier office.
- The 2009 policies and procedures version has not been updated and is not comprehensive.

### **Recommendations #1:** The Controller's Office recommends that the Jail:

- Conduct a thorough analysis of the unexplained reconciliation difference of \$15,984 between the OMS (book) balance and the inmate trust account bank balance as of September 30, 2012. Additionally, every entry that is recorded in the bank statement should be tied to OMS so that the difference does not change going forward.
- Until the OMS software is upgraded, complete monthly reconciliations of the cash balance in OMS and QuickBooks. Also ensure that there are sufficient funds available to fund all liabilities by comparing the reconciled balance with all corresponding liabilities. Investigate any differences noted in the reconciliation process.
- Ensure that all intake and confiscated items receipts are properly signed by the inmate and the intake officer.
- Assign a unique sequential receipt number to each receipt posted into OMS. An exportable receipts report should be generated and reviewed by management. The upgrade of the OMS software will accomplish this.
- Document the batches of manual receipts on hand and the numbers of manual receipts assigned to each area of the Jail. Additionally, the intake officers and cashiers should maintain a manual receipts log, store the used manual receipts in a secure location, and enter the manual receipt number into OMS.
- Ensure that deposits are made daily.
- Stop using the Service Charge account as a clearing account for commissions, postage and copy charges. The proper account should be used in OMS to record these transactions.
- Require intake officers to identify in OMS the amounts of cash and checks to be deposited.
- Explore the option of obtaining fidelity bond coverage for all Jail cashiers.
- Consider the following to achieve an appropriate segregation of duties so that no single person can complete a financial transaction from start to finish, including petty cash transactions:
  - Limiting the duties of the Inmate Account Supervisor to ensure that only cashiers are performing routine day-to-day tasks.
  - Require someone independent of the Cashier's Office to perform a detailed review of the monthly inmate trust account bank reconciliations.
  - Requiring the mail room to maintain a cash receipts log, and using the log to ensure that all receipts via the mail are deposited.
  - Requiring that a manual check log be maintained and periodically reviewed by the Inmate Account Supervisor to verify that inmate trust account disbursements are being made for legitimate purposes.

## *Executive Summary*

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- Develop clear and thorough written policies and procedures that provide for an adequate segregation of duties and the performance of adequate review and other control procedures, and take steps to implement those policies and procedures.

### **Finding #2: Accounting Software Issues Need to be Resolved**

During our testing, we noted that:

- OMS still does not have bank reconciliation capabilities. Therefore, check and deposit information is still entered into and reconciled through QuickBooks.
- OMS does not automatically roll forward the prior account balance or cost recovery balance (money due the Jail) from the inmate's previous account if an inmate reenters the Jail.
- OMS only has the capability of allowing the corrections officers to input the authority to which the inmate is being released to and not the actual facility. Therefore, the jail cashiers do not know where to forward the inmate's money.
- Jail cashiers still manually review the inactive inmate accounts and manually deduct the service fee if the account balance is less than the \$20 service fee.
- The cashier's office is not properly recording transactions to the correct accounts.

**Recommendations #2:** The Controller's Office recommends that the Jail:

- Upgrade the OMS software so that the software can be utilized to reconcile the Inmate Trust bank account.
- Take steps to reduce the Jail's reliance on Quickbooks for accounting information to enable the Jail to discontinue the use of Quickbooks.
- Inquire of the OMS software developer as to whether an additional field can be added to the OMS release screen so that releasing officers can enter the transfer facility and any other information that would facilitate the return of inmate funds.
- Require corrections officers to manually document the facilities to which inmates are transferred to the extent that they are unable to do so in OMS.
- Take steps to ensure that corrections officers activate the Restore from History function when inmates are re-admitted to the Jail. This can include inquiring with the OMS software developer as to whether this function can be done automatically through the upgraded software.
- Update the chart of accounts on OMS to facilitate the generation of an appropriate level of accounting information for management purposes.

### **Finding #3: Accountability for the Jail's Assets Needs to be Strengthened**

We were unable to locate 3 (50%) of the 6 assets sampled that had been purchased by the Jail using the Prisoner Welfare Expense Trust fund, specifically two laptops and a digital camera. These items ranged from \$377 to \$990.



**Recommendations #3:** The Controller's Office recommends that the Jail:

- Immediately perform a physical inventory of all assets at the Jail. The missing assets identified in the report as well as any other missing items should be investigated to determine the assets' whereabouts. If the items cannot be located the matter should be reported to the County Police.
- Provide the Controller's Office Asset Management Division with updated information about the asset locations and asset users to facilitate future tracking of the assets.
- Communicate asset internal control policies and procedures to all Jail employees to help ensure that the Jail's employees are aware that management views maintaining accountability for the Jail's assets to be important. The policies and procedures should prohibit the disposal of assets unless approved by management.
- Perform a physical inventory at least annually. This process should include investigating the whereabouts of assets on the County's fixed asset detail that cannot be located in the Jail. Jail employees who have been assigned responsibility for the assets should be held accountable when assets are missing, damaged, or improperly disposed of.

**Finding #4: The Jail Needs to Remediate Known Deficiencies**

Our engagement found that the Jail has failed to remediate internal control deficiencies that were identified and reported to management in prior years by the Controller's Office. This is attributable to a weak control environment at the Jail which has had an adverse impact on the operational effectiveness of the Jail's internal control structure.

**Recommendations #4:** The Controller's Office recommends that the Jail:

- Ensure that appropriate actions are taken to remediate the conditions we have identified in our other findings.
- Undertake a reassessment of the Jail's organizational structure, philosophy, culture, values, human resources policies and procedures, and management style with a focus on strengthening program management, documentation and accountability.

## I. Introduction

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The Allegheny County Jail detains and supervises inmates who are awaiting trial, accused of violation of probation or parole, or serving sentences.

All monies collected on behalf of the inmates are deposited into the Inmate Trust checking account at PNC Bank. In May 2005, the Jail purchased the Offender Management System (OMS) through Digital Solutions Inc. (DSI) to track all information and activity for the Jail's inmates. The cashiers are responsible for the inmates' account information in OMS as well as the transactions processed through the bank account. The Inmate Trust account is not included on Allegheny County's accounting system. The account balance and changes in the account's balance for the fiscal years 2010 through 2012 for the Inmate Trust account is as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Beginning Balance	\$ 219,634	\$ 408,668	\$ 269,674
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Deductions	<u>(3,716,977)</u>	<u>(4,040,855)</u>	<u>(3,973,145)</u>
Ending Balance	\$ <u>408,668</u>	\$ <u>269,674</u>	\$ <u>293,678</u>

Any money that an inmate has in his possession must be turned over to the intake officers at the time he is admitted to the Jail. The funds are recorded in an individual inmate account in OMS under the inmate's Department of Corrections (DOC) number, and deposited into the Inmate Trust checking account. If any money is found on the inmate after this point, it is taken from him and is considered to be contraband. Inmates are allowed to send money to a family member or a friend one time within ten days of their admission to the Jail, and can use their money to pay their bond. An inmate's funds may be used to make commissary purchases and to pay charges for damage to County property.

Inmates may also receive money from family and friends while in the Jail. Previously, cash or money orders were accepted at the cashier's window in the main lobby of the Jail, and money orders were accepted through the mail. Beginning October 2008, the Jail implemented the use of kiosk machines, which are owned and operated by the Keefe Group/Keefe Commissary Network LLC (Keefe), for the purpose of collecting and recording payments to the inmates' accounts. There are two kiosks located at the main entrance of the Jail which accept cash, credit, and debit card payments. Keefe also accepts payments by phone and through its website. Jail cashiers no longer collect money in the main lobby of the Jail. However, money orders are still accepted through the mail.

Money deposited into the kiosks is collected by an armored car service. This service transfers the cash collected from the kiosks to Keefe. Keefe then transfers the money to the Jail's Inmate Trust checking account. The transfer from Keefe to the Jail also includes the credit/debit card transactions processed through Keefe. The kiosks are linked to OMS. When a deposit is made it is instantly posted to the inmate's individual trust account. Keefe charges a transaction fee of \$3 for each deposit made. The Jail does not receive any of the \$3 fees. The fees are paid to Keefe.

## **I. Introduction**

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When an inmate leaves the Jail, they receive the balance of their account, after all debts to the Jail are deducted. However, some inmates leave the Jail without withdrawing the funds from their inmate account. Other inmates leave with a negative balance for charges owed to the Jail. This amount due to the inmate or to the Jail will stay on the account in case the inmate is admitted to the Jail at a later date.

The Jail assesses an annual service fee on inactive individual inmate accounts for inmates that have left the Jail without collecting the balance of their account. In September 2009 the annual service fee was increased from \$5 to \$20. If the account balance is less than the annual service fee, the Jail assesses a fee equal to the balance of the account. The fee is deducted one year from the date of the inmate's release or the date the check was voided, whichever is later, and is assessed every year thereafter for a period of five years. Any remaining balance in a former inmate's trust account after five years is escheated to the Commonwealth of Pennsylvania in accordance with the Disposition of Abandoned and Unclaimed Property Act.

The Prisoner Welfare Expense Trust fund is administered by the Jail. These monies are self-generated, non-taxpayer funds to be used primarily for the benefit, education and welfare of inmates, although not required by law. Revenue for this fund is mainly derived from the commissions from the commissary and inmate pay phones. The Jail Advisory Board approves all expenditures from this fund.

## I. Introduction

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Account balances and revenue and expenditures for the fiscal years 2010 through 2012 for the Prisoner Welfare Expense Trust fund are as follows:

	<u>2010</u>	<u>2011</u>	<u>2012</u>
<b>Assets</b>			
Cash	\$ 1,731,944	\$ 2,306,735	\$ 1,399,488
Fixed Assets	141,227	141,227	141,227
<b>Total Assets</b>	<b>\$ <u>1,873,171</u></b>	<b>\$ <u>2,447,962</u></b>	<b>\$ <u>1,540,715</u></b>
<b>Liabilities and Fund Balance</b>			
Accounts Payable	\$ 15,903	\$ 249	\$ 39,337
Other Current Liabilities	10,301	66,126	24,796
Due to Other Funds	7,869	211,607	5,755
Fund Balance	1,839,098	2,169,980	1,470,827
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ <u>1,873,171</u></b>	<b>\$ <u>2,447,962</u></b>	<b>\$ <u>1,540,715</u></b>
<b>Revenue</b>			
Commissions	\$ 1,234,157	\$ 1,328,557	\$ 1,347,488
Misc Receipts	55,554	29,652	9,061
<b>Revenues</b>	<b><u>1,289,711</u></b>	<b><u>1,358,209</u></b>	<b><u>1,356,549</u></b>
<b>Expenditures</b>			
Supplies	90,164	135,102	10,672
Materials	9,692	43,055	-
Fixed Assets	144,516	27,464	2,849
Services	530,775	821,706	2,042,181
<b>Expenditures</b>	<b><u>775,147</u></b>	<b><u>1,027,327</u></b>	<b><u>2,055,702</u></b>
<b>Excess/ (Deficiency) of Revenue over Expenditures</b>	<b>\$ <u>514,564</u></b>	<b>\$ <u>330,882</u></b>	<b>\$ <u>(699,153)</u></b>



## **II. Scope and Methodology**

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We evaluated the operational effectiveness of the Jail's internal control structure pertaining to the Prisoner Welfare Expense Trust fund and the Inmate Trust account for the period January 1, 2010 through December 31, 2012. Specifically, we performed the following procedures:

- Interviewed Jail personnel involved in the operations of the Prisoner Welfare Expense Trust fund and the Inmate Trust account.
- Reviewed the most recent Internal Control Report for the Allegheny County Jail Prisoner Welfare Expense Trust fund and the Inmate Trust account to identify internal control deficiencies that had previously been reported and the implementation status of any recommendations to correct them.
- Reviewed the minutes of the Jail Oversight Board meetings for the period January 2010 through December 2012.
- Documented procedures surrounding receipts and disbursements of the Inmate Trust account and the Prisoner Welfare Expense Trust fund.
- Evaluated the Jail's internal controls surrounding the disbursement cycles and related procedures involved in recording receipts.
- Examined records of the Jail as they pertain to the Inmate Trust account and the Prisoner Welfare Expense Trust fund to determine the validity of the account transactions.
- Sampled disbursements to verify if they were properly authorized, paid, recorded and adequately supported.
- Tested petty cash transactions for reasonableness, proper approval and to ensure that cash was adequately safeguarded.
- Examined receipt information to determine if cash was deposited promptly, receipts are accurately recorded, and accounting records agree with bank records.
- Reviewed bank reconciliations and analyzed transfers into and out of this account.
- Verified that service fees were properly assessed and deposited timely.
- Determined if unclaimed funds were remitted to the State Treasury in accordance with applicable regulations.

We conducted our procedures from December 2012 through June 2013. We provided a draft copy of this report to the Warden of the Allegheny County Jail for comment. His response begins on page 23.

### III. Findings and Recommendations

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#### *Finding #1*

### **The Design and Implementation of Internal Controls Needs to Be Enhanced**

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Written policies and procedures provide employees with guidance on how certain day-to-day activities are to be performed, and help to ensure consistency over time. Accounting policies and procedures should incorporate a variety of controls designed to help ensure that misstatements are prevented or detected and corrected by management or employees during the normal course of performing their assigned functions. This serves to strengthen the design of an entity's internal control structure and increases the likelihood the internal controls will be implemented effectively. The effective implementation of internal controls (which includes an adequate segregation of duties, performance of review and other control procedures, and an effective compliance monitoring system, among other factors), is necessary to provide an entity with reasonable assurance regarding the achievement of objectives associated with the effectiveness and efficiency of operations, the reliability of information generated by the accounting system for financial management and reporting purposes, and compliance with any applicable laws and regulations.

#### *Unexplained Reconciliation Difference*

The Inmate Account Supervisor who receives and disburses cash, records cash transactions, and makes bank deposits, also prepares the monthly bank reconciliations. It appears that there has been no detailed review of the bank reconciliations. The inmate trust bank account reconciliations have been prepared in Quickbooks, the accounting software package in which the Inmate Account Supervisor intends to duplicate all of the inmate trust account transaction activity. We observed that the bank reconciliations prepared in Quickbooks generally reconciled during the period to which we applied our procedures. However, the monthly bank reconciliations prepared in Quickbooks are only valid to the extent that all transactions recorded in OMS are duplicated in Quickbooks, and that only those valid transactions are recorded in Quickbooks. We attempted to reconcile the OMS (book) balance to the inmate trust account bank balance as of September 30, 2012. We identified a difference of \$15,984 that the Inmate Account Supervisor could not explain. By reviewing bank statement activity, it was noted that various bank fees, such as deposit slip fees and service charges, are not recorded in the OMS software that the Jail uses because those charges do not impact the balances of specific inmates. The total of such bank fees since the inception of the account through September 30, 2012 would be a reconciling item as a reduction to the unadjusted OMS (book) balance if we were able to readily determine this amount. While the bank fees have been recorded in Quickbooks, the total bank fees since the inception of the account is not readily determinable. As such, we cannot determine the extent to which this condition helps to explain the unexplained difference of \$15,984. Without proper internal controls in place, the Inmate Trust account is at an increased risk for errors, fraud and misappropriation of assets.

It appears that this condition exists due to a weak control environment (see Finding #4). The lack of adequate review procedures increases the Jail's exposure to the risk that errors or fraud will not be prevented or not be detected and corrected in a timely fashion.

### **III. Findings and Recommendations**

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#### *Cash Receipts*

Taking steps to ensure that adequate review and other control procedures are performed helps to minimize the risk of errors and fraud. The Inmate Account Supervisor's role should primarily involve the performance of review procedures. However, the Jail relies heavily on the Inmate Account Supervisor to ensure that routine accounting tasks are being accomplished. It appears that there has been no detailed review of the work performed by the Inmate Account Supervisor.

We identified a number of deficiencies during our testing of the processing of cash receipts. Receipts are issued to inmates each time a financial transaction occurs. During the intake process all funds in a new inmate's possession must be turned over to the intake officer. Intake receipts are required to be signed by the intake officer and the inmate.

- We noted that 12 (27%) of 45 sampled intake receipts were not signed by the intake officer as required, and that 7 (16%) of the 45 sampled intake receipts were not signed by the inmate as required.

When funds are confiscated from inmates, the inmates are provided with receipts detailing the value of items confiscated. Confiscated funds receipts are to be signed by both the confiscating officer and the inmate.

- We noted that 9 (30%) of 30 sampled confiscated funds receipts were not signed by the inmate as required.

We also noted OMS assigns a sequential number to all financial and non-financial transactions. Receipts do not receive a unique number. This process makes it nearly impossible to isolate receipts and verify that all receipts were properly recorded.

#### *Manual Receipts*

Manual (handwritten) receipts are issued during any period in which OMS is offline. Manual receipts are also required to be signed by both the intake officer and the inmate. It is the Jail's policy to enter manual receipts into OMS as soon as the system becomes operational. We noted that a supply of pre-numbered manual receipts is maintained by both the intake department and the Cashier's Office, but neither maintains a manual receipts log. Jail personnel also do not record manual receipt numbers in OMS. These conditions negate the benefits that would ordinarily be derived from using pre-numbered receipts and hamper the Jail's ability to maintain accountability for inmate funds.

- We tested a sample of 30 manual receipts for timeliness and noted that 9 (30%) manual receipts were not dated; therefore we were unable to determine whether they had been entered timely into OMS.

### III. Findings and Recommendations

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#### *Deposits*

We reviewed a sample of 30 batch deposits, 10 from each year in the period to which we applied our procedures, and compared the batch totals in OMS to the deposit totals per the inmate trust account bank statements to determine whether they agreed.

- We noted 2 (7%) of the 30 OMS batch totals did not match the deposit totals per the bank statements. The Inmate Account Supervisor was unable to identify the causes of the discrepancies.

We were advised that it is the standard practice of the Cashier's Office to make bank deposits daily, which is beneficial since making daily bank deposits, reduces the risk of misappropriation.

- We noted that 2 of the 30 batch deposits (7%) were not made within one business day. We were advised that these delays were attributable to one or more cashier's office employees not being at work (using benefit time, such as sick or personal days) on the days that the funds were received.

We also considered the composition of deposits. Documenting and subsequently verifying the amounts of cash and checks deposited helps to reduce the risk of fraud. While performing our procedures we noted that intake deposits can consist of either cash in the possession of a new inmate at the time of booking or checks from another facility if an inmate has been transferred to the Jail. We also noted that cash is sometimes received via the mail even though the Jail has a policy that prohibits inmates from receiving cash through the mail. We observed that the applicable screen in OMS permits intake officers to separately identify the amounts of cash and checks during the intake process, as well as to record check issuers and check numbers. However, we noted that intake officers are not consistently identifying the amounts of cash and checks during the intake process.

- For 6 (20%) of the 30 sampled deposits the amounts of cash and checks deposited did not match what had been recorded in OMS. Although the deposits matched in total for these 6 deposits, the composition of cash and checks did not agree.

The Jail also writes checks for commissions to the Prisoner Welfare fund, which is maintained through the County's accounting system. However, the Jail has never requested access to the County's accounting system. Therefore, the cashiers do not verify that all deposits made to the Prisoner Welfare fund are accurately recorded.

#### *Inmate Transactions*

During the performance of our procedures, we determined that inmate account transactions are typically only reviewed when inmates raise questions regarding the accuracy of the balances of their individual inmate trust accounts, and during the monthly inmate trust bank account reconciliation process. We observed a number of instances during the period to which we applied our procedures in which commissions, postage, and copy charges were posted to the wrong accounts.



### III. Findings and Recommendations

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- We chose 30 such transactions from the “service fee” account and noted that although these transactions were valid, they all related to expenses other than service charges.

#### *Fidelity Bonds*

Jail cashiers are not currently covered by fidelity bonds. A fidelity bond is a debt obligation serving to protect an employer from loss in the event that its employees cause damages through dishonest or negligent actions. Any employee who deals with money should be covered by a bond.

#### *Segregation of Duties*

Maintaining an adequate segregation of duties helps to minimize the risk of errors and fraud. The authorization of cash transactions, the undertaking of custodial responsibility for cash, the recording of cash transactions, and the reconciliation of cash accounts are four distinct functions, each of which ideally would be performed by separate individuals. While performing our procedures we noted that inadequate segregation of duties exists within the Cashier’s Office, as all personnel including the Inmate Account Supervisor have the ability to perform most accounting functions. These functions include handling cash, signing and issuing checks, voiding checks, recording inmate account receipts in OMS, and making bank deposits. The bank account reconciliations are prepared by the Inmate Account Supervisor who as we have indicated performs the same functions as the cashiers (receives, records, and deposits cash). It appears that this condition exists due to a weak control environment (see Finding #4). The lack of an adequate segregation of duties unnecessarily increases the Jail’s exposure to the risk that errors or fraud will not be prevented or not be detected and corrected in a timely fashion.

#### *Policies & Procedures*

We determined during the performance of our procedures that Jail Policy #156, *Inmate Trust Account Clerk Duties*, has not been updated since it was established on March 13, 2009. While reviewing the Policy, we observed that it establishes the responsibilities of each Account Clerk (cashier) and incorporates some control procedures. However, the design of the Policy is weak in that it does not provide for an adequate segregation of duties or the performance of adequate review procedures and other control procedures that should be in place. The Policy also does not clearly explain the processes that are to be used to accomplish many of the tasks included in the Account Clerk responsibilities. Without appropriate written policies and procedures, employees may lack an adequate understanding of their roles and responsibilities, thus making it difficult to hold the employees accountable for performing their job duties properly. We noted that the Inmate Account Supervisor has prepared instructions that the cashiers can use to complete various tasks when he is not available to do so, but those instructions appear to be focused on the processes involved and do not incorporate internal control procedures. This weakness in the design of the Jail’s internal control structure over the accounting for inmate trust account transactions has led to weak implementation of controls in a number of areas.

### III. Findings and Recommendations

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**Recommendations:** The Controller's Office recommends that the Jail:

- Conduct a thorough analysis of the unexplained reconciliation difference of \$15,984 between the OMS (book) balance and the inmate trust account bank balance as of September 30, 2012. Additionally, every entry that is recorded in the bank statement should be tied to OMS so that the difference does not change going forward.
- Until the OMS software is upgraded, complete monthly reconciliations of the cash balance in OMS and QuickBooks. Also ensure that there are sufficient funds available to fund all liabilities by comparing the reconciled balance with all corresponding liabilities. Investigate any differences noted in the reconciliation process.
- Ensure that all intake and confiscated items receipts are properly signed by the inmate and the intake officer.
- Assign a unique sequential receipt number to each receipt posted into OMS. An exportable receipts report should be generated and reviewed by management. The upgrade of the OMS software will accomplish this.
- Document the batches of manual receipts on hand and the numbers of manual receipts assigned to each area of the Jail. Additionally, the intake officers and cashiers should maintain a manual receipts log, store the used manual receipts in a secure location, and enter the manual receipt number into OMS.
- Ensure that deposits are made daily.
- Stop using the Service Charge account as a clearing account for commissions, postage and copy charges. The proper account should be used in OMS to record these transactions.
- Require intake officers to identify in OMS the amounts of cash and checks to be deposited.
- Explore the option of obtaining fidelity bond coverage for all Jail cashiers.
- Consider the following to achieve an appropriate segregation of duties so that no single person can complete a financial transaction from start to finish, including petty cash transactions:
  - Limiting the duties of the Inmate Account Supervisor to ensure that only cashiers are performing routine day-to-day tasks.
  - Require someone independent of the Cashier's Office to perform a detailed review of the monthly inmate trust account bank reconciliations.
  - Requiring the mail room to maintain a cash receipts log, and using the log to ensure that all receipts via the mail are deposited.
  - Requiring that a manual check log be maintained and periodically reviewed by the Inmate Account Supervisor to verify that inmate trust account disbursements are being made for legitimate purposes.
- Develop clear and thorough written policies and procedures that provide for an adequate segregation of duties and the performance of adequate review and other control procedures, and take steps to implement those policies and procedures.

### III. Findings and Recommendations

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#### *Finding #2*

### **Accounting Software Issues Need to be Resolved**

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#### *OMS Software Upgrade Bank Reconciliations*

The Jail uses the Offender Management System (OMS) to track the account balances of each individual inmate. The jail cashiers use a Department of Corrections (DOC) number assigned to each inmate to create individual trust accounts for inmates in the OMS system.

We were advised that the OMS software used by the Jail does not provide the jail cashiers with the capability of performing bank account reconciliations within the software. Therefore, the Jail's inmate account supervisor duplicates the Jail's inmate trust account activity in Quickbooks, which is a separate accounting software package, in order to reconcile the Jail's inmate trust bank account. However, the OMS software has had the functionality to assist users in reconciling inmate trust bank accounts since 2008. We verified that the version of OMS used by the Jail does not provide that functionality. Purchasing and installing software upgrades can yield significant benefits, such as stronger application controls, additional functionality, and improved reporting capabilities.

The lack of the OMS functionality necessary to perform bank reconciliations within the software has resulted in a significant amount of additional work that would have otherwise been unnecessary. In addition, the use of two separate accounting software packages creates an additional risk of errors and irregularities. The bank reconciliations prepared using Quickbooks are only valid to the extent that all inmate trust account transactions are recorded in OMS, and only those transactions, are also recorded in Quickbooks prior to the bank reconciliations being performed. Because a detailed review of the monthly inmate trust account bank reconciliations is not being performed, these additional risks are not being effectively mitigated (see also Finding #2). Upgrading the OMS software should enable the Jail to discontinue the practice of entering inmate account transaction activity into Quickbooks.

#### *Inmate Transfers/Releases*

When an inmate reenters the Jail, a new account is created in OMS even though the inmate's DOC# remains the same. If the Intake Officer does not prompt the OMS system to "Restore from History", any account balance or cost recovery (money due the Jail) from the inmate's previous account will not be electronically transferred to the new account. The absence of this practice results in the potential loss of funds to the Jail or the inmate.

When an inmate is transferred to another facility, a corrections officer at the Jail enters the inmate release information into the OMS software. The release screen in OMS consists of a number of fields that the releasing officer must complete before the inmate can be released from the Jail. Releasing officers must choose options from drop-down boxes. Releasing officers are required to document in OMS the authority to which an inmate was released, but not the facility to which the inmate is being transferred. The fields on the release screen also do not accept

### **III. Findings and Recommendations**

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manual entry of data, which prevents officers from documenting additional information about an inmate's release in OMS.

When an inmate is transferred from the Jail to another facility, it is the Jail's policy to mail a check in the amount of the inmate's trust account balance (less any amount due to the Jail) to the new facility. As a result of the aforementioned condition, the Jail's cashiers often do not know where to send the checks. If the inmate does not write a letter to the Cashiers at the Allegheny County Jail informing them of where to send the check, the inmate's monies remain in the trust account.

#### *Service Fees*

The Jail assesses an annual service fee on inactive accounts for inmates that have left the Jail without collecting the balance of their account. The service fee is \$20. If the account balance is less than the annual service fee, the Jail manually assesses a fee equal to the balance of the account. The fee is deducted one year from the date of the inmate's release or the date the check was voided, whichever is later. This fee is assessed every year for a period of five years.

Our last two prior reports noted that the Jail cashiers maintain a hand written calendar to track when the fee should be deducted from each inmate's individual account. Jail personnel indicated that OMS does not have the capability to assess the fee automatically if the account balance is less than the \$20 fee. Therefore, the cashiers must manually review the inactive accounts and manually deduct the fee if the account balance is less than the \$20 fee. To strengthen internal controls this process should be automated.

#### *OMS Chart of Accounts*

A chart of accounts is a listing of the accounts that an entity has identified and made available for recording transactions in its accounting system. The size of the chart of accounts establishes the level of detail that is readily available to financial managers about the entity's activities.

We observed during our testing that the "service charge liability" account in OMS that was intended to be used solely for the recording of annual inactive inmate account fee transactions has been used to record a wide variety of transactions other than inactivity fees. These include transactions such as phone time charges, envelope charges, and commissary refunds. As a result, the service charge account balance does not accurately reflect the amount of annual inactivity fees that have been assessed, and the aggregate dollar impact of other transactions that have occurred cannot be determined from the trial balance, such as the aggregate amount due from inmates for phone time or envelopes.

We also observed accounts with zero balances that are not being used to record inmate account transactions. There should be no need to use some of the zero balance accounts such as "Escheated Funds 1999" and "Phone Cards Aug 2012" in the future to account for inmate account transactions, while other zero balance accounts such as "Confiscated Funds" should be used on a regular basis. We learned that confiscated funds transactions are posted to the "Undeposited Funds" account which makes tracking confiscated funds much more difficult.



### **III. Findings and Recommendations**

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By not maintaining an adequate chart of accounts and not recording transactions consistently to provide an adequate level of detailed information for management purposes, the Jail reduces the likelihood that employees who enter transaction data or supervisors performing review procedures will prevent or detect and correct misstatements during the normal course of performing their assigned functions. It also limits the usefulness of the information generated by the accounting system for financial management purposes.

**Recommendations:** The Controller's Office recommends that the Jail:

- Upgrade the OMS software so that the software can be utilized to reconcile the Inmate Trust bank account.
- Take steps to reduce the Jail's reliance on Quickbooks for accounting information to enable the Jail to discontinue the use of Quickbooks.
- Inquire of the OMS software developer as to whether an additional field can be added to the OMS release screen so that releasing officers can enter the transfer facility and any other information that would facilitate the return of inmate funds.
- Require corrections officers to manually document the facilities to which inmates are transferred to the extent that they are unable to do so in OMS.
- Take steps to ensure that corrections officers activate the Restore from History function when inmates are re-admitted to the Jail. This can include inquiring with the OMS software developer as to whether this function can be done automatically through the upgraded software.
- Update the chart of accounts on OMS to facilitate the generation of an appropriate level of accounting information for management purposes.

### III. Findings and Recommendations

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#### *Finding #3* **Accountability for the Jail's Assets Needs to Be Strengthened**

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Assets are often susceptible to misappropriation, especially small portable items with a high resale value such as laptop computers and peripheral equipment. It is also possible that assets in service could be disposed of prematurely without proper controls in place. Maintaining an adequate degree of accountability for assets enables an entity to minimize its risk of such losses. This should include periodically conducting physical inventories to determine whether assets placed in service are actually on site and being used as intended. Knowledge about the assets available for use and where and how they are being used can also assist management of an entity in determining whether available resources have been properly allocated and whether requests for the purchase of additional assets are warranted.

We selected a sample of 6 assets purchased by the Jail's Prisoner Welfare Expense Trust fund during the period to which we applied our procedures. We attempted with the assistance of Jail personnel to physically locate the 6 assets in our sample in the Jail using the asset descriptions and serial numbers as indicated on the fixed asset detail report we obtained from the County's accounting software. We were unable to locate 3 (50%) of the 6 assets, and consequently, were unable to determine whether those assets were still in use, had been disposed of, or had been misappropriated. The 3 assets we were unable to locate are listed below:

<b>Purchase Date</b>	<b>Description</b>	<b>Serial Number</b>	<b>Acquisition Value</b>	<b>User</b>	<b>User Area</b>
7/27/2010	HP Elitebook 8440P Laptop	CND0221HV2	\$989.99	Former Deputy Warden	ACJ- Administration
7/27/2010	HP Elitebook 8440P Laptop	CND0221JM1	\$989.99	Former Deputy Warden	ACJ- Administration
3/3/2011	Panasonic FZ40K DMC	DIHD02222	\$377.05	Corrections Officer	County Jail

The Jail Administrator stated that the above three assets were approved by the Jail Oversight Board on February 2, 2010 through Executive Action 5349-10. We were informed that these assets were included in a lump sum total of \$25,000 for office supplies and related merchandise for program services within the Jail. However, we noted that this amount was not itemized.

We were advised as we performed our procedures that the Jail employee responsible for the Jail's inventory management of computer equipment has been out of work since early December 2012 for medical reasons. Jail personnel suggested that this employee might have been more helpful in locating the assets in our sample. However, in the Controller's Office's *Internal*

### **III. Findings and Recommendations**

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*Control Report for the Allegheny County Jail Inmate Trust Account For the Period January 1, 2008 through December 31, 2009*, we communicated a similar finding. We had observed that 6 of 22 assets we selected were unable to be located by Jail personnel.

We observed that the data in the “user area” field of the fixed asset detail we obtained from the County’s accounting software was not descriptive enough to facilitate the location of 3 of the 6 assets. For one of the assets, the user area was listed only as “County Jail”, and the user area for the other 2 was listed as “County Jail – Admin”. We also noted that the individual listed as the user of two of the assets was no longer under the Jail’s employ at the time we performed our procedures. The nondescript and inaccurate data in the “user” and “user area” fields of the fixed asset detail suggests that these fields have not been updated when changes in the users and locations of the assets occurred.

We also learned that the Jail did not perform a complete and accurate annual physical inventory for 2012. Had an annual physical inventory been performed for 2012, the Jail would have determined whether there were any assets that should have been in service at the Jail based on the County’s fixed asset detail that were not actually in service. The Jail could have investigated the whereabouts of any such assets had they been identified. There are a number of reasons that assets could be missing from the Jail, including misappropriation. As it stands, the Jail missed an opportunity to determine whether all of its assets are present and whether the Jail may have been subject to any misappropriation of assets.

Not maintaining adequate accountability for the Jail’s assets unnecessarily exposes the Jail (and the County) to the risk of loss. Jail personnel aware of the inadequate measures to provide for accountability over the Jail’s assets could view the lack of accountability as an opportunity to misappropriate, misuse, or otherwise mishandle the Jail’s assets, further increasing the risk of loss.

**Recommendations:** The Controller’s Office recommends that the Jail:

- Immediately perform a physical inventory of all assets at the Jail. The missing assets identified in the report as well as any other missing items should be investigated to determine the assets’ whereabouts. If the items cannot be located the matter should be reported to the County Police.
- Provide the Controller’s Office Asset Management Division with updated information about the asset locations and asset users to facilitate future tracking of the assets.
- Communicate asset internal control policies and procedures to all Jail employees to help ensure that the Jail’s employees are aware that management views maintaining accountability for the Jail’s assets to be important. The policies and procedures should prohibit the disposal of assets unless approved by management.
- Perform a physical inventory at least annually. This process should include investigating the whereabouts of assets on the County’s fixed asset detail that cannot be located in the Jail. Jail employees who have been assigned responsibility for the assets should be held accountable when assets are missing, damaged, or improperly disposed of.

### III. Findings and Recommendations

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#### *Finding #4*

#### **The Jail Needs to Remediate Known Deficiencies**

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The control environment, or “tone at the top”, is an important element of an entity’s internal control structure. The control environment refers to the overall attitude, awareness, and actions of upper management regarding an entity’s internal control structure. An entity’s organizational structure, philosophy, culture, values, human resources policies and procedures, and management style, including the extent to which appropriate action is taken to follow up on any control deficiencies identified, are among the factors that can convey how important management perceives internal control to be. The management of an entity should strive to establish a strong control environment because a strong control environment improves the likelihood that the entity’s internal control structure will operate effectively.

The failure to remediate internal control deficiencies that were identified and reported to management in prior years did not mitigate the risk of errors, fraud, waste, abuse, and/or noncompliance that were associated with the conditions identified. The failure to remediate internal control deficiencies that were identified and reported to management in prior years (along with a variety of other factors) also suggests that the Jail’s control environment has been weak, and has likely had an adverse impact on the operational effectiveness of the Jail’s internal control structure, beyond the mere failure to remediate the identified control deficiencies. We are aware that several members of the Jail’s management has recently changed. The transition presents an opportunity for the Jail’s management to strengthen the Jail’s control environment and reduce its exposure to the impacts of known control deficiencies.

**Recommendations:** The Controller’s Office recommends that the Jail:

- Ensure that appropriate actions are taken to remediate the conditions we have identified in our other findings.
- Undertake a reassessment of the Jail’s organizational structure, philosophy, culture, values, human resources policies and procedures, and management style with a focus on strengthening program management, documentation and accountability.

COUNTY OF



ALLEGHENY

**RICH FITZGERALD**  
COUNTY EXECUTIVE

June 20, 2013

The Honorable Chelsa Wagner  
Office of the County Controller  
104 County Courthouse  
436 Grant Street  
Pittsburgh, PA 15219

RE: Response to Controller's "Allegheny County Jail Prisoner Welfare Expense Trust Fund and Inmate Trust Account Internal Control Report for the Period January 1, 2010 through December 31, 2012 (Non-Audit Service)"

Controller Wagner:

Thank you for the opportunity to respond to the analysis of the Allegheny County Jail Prisoner Welfare Expense Trust Fund and Inmate Trust Account Internal Control Report for the Period January 1, 2010 through December 31, 2012.

I became the Warden of the Allegheny County Jail on October 15, 2012. Before I accepted the position, it was made clear from the County Executive and the County Manager that systems and processes at the Allegheny County Jail needed to be thoroughly reviewed.

A new Deputy Warden of Administration was added to our team on February 11, 2013 to begin overseeing all administrative functions. The Deputy Warden and I have already started to implement controls in regards to the Prisoner Welfare Expense Trust Fund and the Inmate Trust Account and will consider this report and other appropriate steps as we enhance the controls over these funds.

The new administration understands and accepts the responsibility to the public to ensure government's resources are properly managed. Our approach is to establish sound policies, efficient procedures and continually strengthen controls that reduce risk. Thank you for your time and please see attached responses to your report's recommendations.

Sincerely,

Orlando L. Harper, Warden

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ORLANDO L. HARPER, WARDEN  
**ALLEGHENY COUNTY JAIL**  
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PHONE (412) 350-2000 • (412) 350-2032  
WWW.ALLEGHENYCOUNTY.US

Response to Controller's "Allegheny County Jail Prisoner Welfare Expense Trust Fund and Inmate Trust Account Internal Control Report for the Period January 1, 2010 through December 31, 2012 (Non-Audit Service)"

**Finding #1: The Design and Implementation of Internal Controls Needs to be Enhanced**

An analysis is currently being conducted by the Deputy Warden of Administration of the unreconciled difference of \$15,984 between the OMS balance and the inmate trust account balance as of 2012. The efforts of the investigation, that continues, we were able to locate 49% of the total difference.

New procedures are being implemented to further delegate segregation of duties and institute enhanced controls in many areas including but not limited to:

- Monthly reconciliation being completed and signed off by staff that is independent from deposit and payment functions.
- Measures will be taken to make deposits daily.
- Although all County employees are currently covered under the Crime-Public Employees Dishonesty Policy. The Deputy Warden of Administration is currently researching the merit of obtaining employees fidelity bond coverage.
- An ongoing review of all policy and procedures.

**Finding #2: Account Software Issues Need to be Resolved**

The newly appointment administrative team at the jail are aware of the need to upgrade the existing software to better manage all areas of information needed to complete daily task. The following are the upgrades and training that the administration is currently pursuing to achieve the desired outcome.

- The Allegheny County jail is currently pursuing the upgrade to the Offender Management System (OMS) and associated training.
- We are currently evaluating and beginning to update the chart of accounts in OMS to better generate appropriate level of accounting information.



Response to Controller's "Allegheny County Jail Prisoner Welfare Expense Trust Fund and Inmate Trust Account Internal Control Report for the Period January 1, 2010 through December 31, 2012 (Non-Audit Service)"

**Finding #3: Accountability for the Jail's Assets Needs to be Strengthened**

- Physical inventory of Jail assets is currently being done. Any missing assets unable to be located will be investigated and depending on the outcome of the investigation, reported to the County Police. The Allegheny County Jail Administration will review asset internal controls and procedures and a new written policy will be sent to be reviewed and signed by current staff and will also be added to all new staff orientation. Asset inventory will be completed at a minimum one time per calendar year. Any employee responsible for the asset will be held accountable when any asset is missing, damaged, or disposed of in an improper manner.
  - Please note that when conducting our inventory, staff located stacks of asset control tags that are issued from the Controller's office from years 2010 and 2011 that were not attached to equipment. Copies of these asset control tags are attached.

**Finding #4: The Jail Needs to Remediate Known Deficiencies**

The administration at the Allegheny County jail recognizes that management is primarily responsible for designing, implementing, monitoring and reporting controls and effective internal controls continues to be this administration's top priority. We will continue to develop and monitor internal controls to safe guard our assets and ensure they are utilized in the most effective and efficient manner.

The jail acknowledges the risk assessment process is an ongoing one. Internal and external threats constantly develop, presenting new hazards to the jail. Change in itself is a risk, and we are aware that we use continually adapt our policies and procedures to manage the changing risk. It is important to take lessons learned each year and apply them to the preparation of each subsequent audit in order to make better risk assessments and develop responses to identify risk.

This administration accepts and embraces the challenge to protect, properly manage and be accountable for the resources in our care.

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Jeff Durham

*Ruth Kaduke*

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**Durham, Jeff M.**

**To:** Marmo, Michael  
**Cc:** Wells, Kevin  
**Subject:** All three switches came in :

Here are for the Cisco Stack Modules:

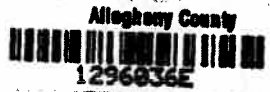
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**AC#** 1296036E  
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**AC#** 1296036F  
**Serial#** FOC16075XN3

**AC#** 1296036G  
**Serial#** FOC16074EJW

**AC#** 1296036H  
**Serial#** FOC160637B3



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**Jeff Durham**  
Allegheny County  
Administrative Services - Division of Computer Services  
Allegheny County Jail sub-office

DCS Helpdesk – 412-350-4357  
[helpdesk@alleghenycounty.us](mailto:helpdesk@alleghenycounty.us)



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