



Sheriff's Office - Inmate Welfare Trust Fund Net Income/Loss FY2018-19

	Actuals FY2018-19
REVENUE	
Commissary Vendor Online Access Sales	44,684
Commissary Vendor Guaranteed Commission	580,000
Interest Earned	34,216
Patient Fees	20,760
TOTAL REVENUE	971,287
EXPENSES	
4000 Salaries and Benefits	441,944
5188 Miscellaneous Expenses	2,436
5193 Office Supplies	1,556
5195 Subscription	840
5199 Grocery Bags	3,709
5423 Computer Equipment	5,362
5875 Contract Programming Services	165,299
5896 Administrative Services	12,925
6233 Jail/Inmate Supplies	89
6713 Automation Service	517
6717 Motor Vehicle Expenses	2,740
6724 Auto Liability Insurance	721
TOTAL EXPENSES	\$ 638,137
NET TOTAL (REVENUE LESS EXPENSES)	\$ 333,150
Beginning Trust Fund Balance	\$ 1,232,683
Adjusted Trust Fund Balance	\$ 1,565,833



Independent Auditor's Report

County of San Mateo Sheriff's Office
Redwood City, California

Compliance

We have audited the County of San Mateo Sheriff's Office's (Sheriff's Office) compliance with the compliance requirements in California Penal Code Section 4025 applicable to the Sheriff's Office Inmate Welfare Trust Fund for the year ended June 30, 2019.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the Sheriff's Office's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the Sheriff's Office's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and California Penal Code Section 4025. Those standards and California Penal Code Section 4025 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the Sheriff's Office Inmate Welfare Trust Fund occurred. An audit includes examining, on a test basis, evidence about the Sheriff's Office's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Sheriff's Office's compliance with those requirements.

Opinion

In our opinion, the Sheriff's Office complied, in all material respects, with the compliance requirements referred to above that are applicable to the Sheriff's Office Inmate Welfare Trust Fund for the year ended June 30, 2019.

Internal Control Over Compliance

Management of the Sheriff's Office is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Sheriff's Office's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's Office's internal control over compliance.

A deficiency in internal control over compliance 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, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the compliance requirements in California Penal Code Section 4025. Accordingly, this report is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Walnut Creek, California
February 27, 2020