

DATE:	OCTOBER 1, 2008
NUMBER:	B.1
SUBJECT:	AUDIT OF DETENTION FACILITIES
RELATED SECTIONS:	ICW GOV'T CODE 26644; SD CO CHARTER ART. VIII, SEC 801, 802, 803

PURPOSE

To ensure detention facilities' budgets are audited as required by law.

POLICY

Each detention facility's budget shall be audited annually.

PROCEDURE

- I. Each detention facility is subject to an audit by the County's outside auditor, and the County Auditor and Controller.
- II. At a minimum, the detention facility services senior accountant will perform audits annually.
- III. The Auditor and Controller will make periodic scheduled management audits of the detention facilities.