



**New Jersey State Legislature  
Office of Legislative Services  
Office of the State Auditor**

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**Department of Corrections  
South Woods State Prison**

July 1, 2001 to September 30, 2002

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**Richard L. Fair  
State Auditor**

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# New Jersey State Legislature

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Governor of New Jersey

The Honorable John O. Bennett  
President of the Senate

The Honorable Richard J. Codey  
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The Honorable Albio Sires  
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Mr. Albert Porroni  
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Enclosed is our report on the audit of the Department of Corrections, South Woods State Prison for the period July 1, 2001 to September 30, 2002. If you would like a personal briefing, please call me at (609) 292-3700.

A handwritten signature in cursive script, appearing to read "Richard L. Fair".

Richard L. Fair  
State Auditor

December 2, 2002

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## **Department of Corrections South Woods State Prison**

### ***Scope***

We have completed an audit of the Department of Corrections, South Woods State Prison for the period July 1, 2001 to September 30, 2002. Our audit included expenditure transactions accounted for in the state's General Fund and a limited review of the facility's Inmate Trust Fund; it did not include the Inmate Commissary Fund or the Welfare Fund.

General Fund expenditures during fiscal year 2002 totaled \$82 million. The prime responsibility of the South Woods State Prison is to protect the public and provide for the custody, discipline, education, training, and treatment of the 3300 persons committed to the facility.

### ***Objectives***

The objectives of our audit were to determine whether expenditure transactions were related to the facility's programs, were reasonable, and were recorded properly in the accounting systems. This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey statutes.

### ***Methodology***

Our audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and policies of the Department of Corrections and South Woods State Prison. Provisions that we considered significant were documented and compliance with those requirements was verified by interview, observation, and test of expenditure transactions. We also read the budget message, reviewed financial trends, compared expenditures to other correctional facilities, and interviewed facility personnel to obtain an

understanding of the programs and the internal controls.

A nonstatistical sampling approach was used. Our samples of expenditure transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Sample populations were sorted and transactions were judgmentally selected for testing.

***Conclusions***

We found that the expenditure transactions included in our testing were related to the facility's programs, were reasonable, and were properly recorded in the accounting systems.