

LEGISLATIVE AUDIT DIVISION

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Inmate Welfare Fund (22P-03)

Focused Evaluation

Montana Department of Corrections

Audit Objective: *(what the audit intends to accomplish, or questions auditors will answer)*

- Does the Department of Corrections administer the Inmate Welfare Fund according to state law and department policy?

Audit Scope: *(the boundary of the audit & subject matter auditors will assess)*

- State-operated and contracted facilities.
- Revenue and expenditures, but more focused on expenditures.
- Inmate Welfare Fund, including facility budgets and Global Fund portion.
- Timeframe examined: FY2019-2021.
- Data from SABHRS and from files at DOC Central and at individual facilities.

Scope Exclusions: *(areas that will not be included in scope and why)*

- Inmate telecommunication contract details because of SB 303 interim study.
- Great Falls Regional Prison will be excluded from our sampling since it no longer houses state inmates.