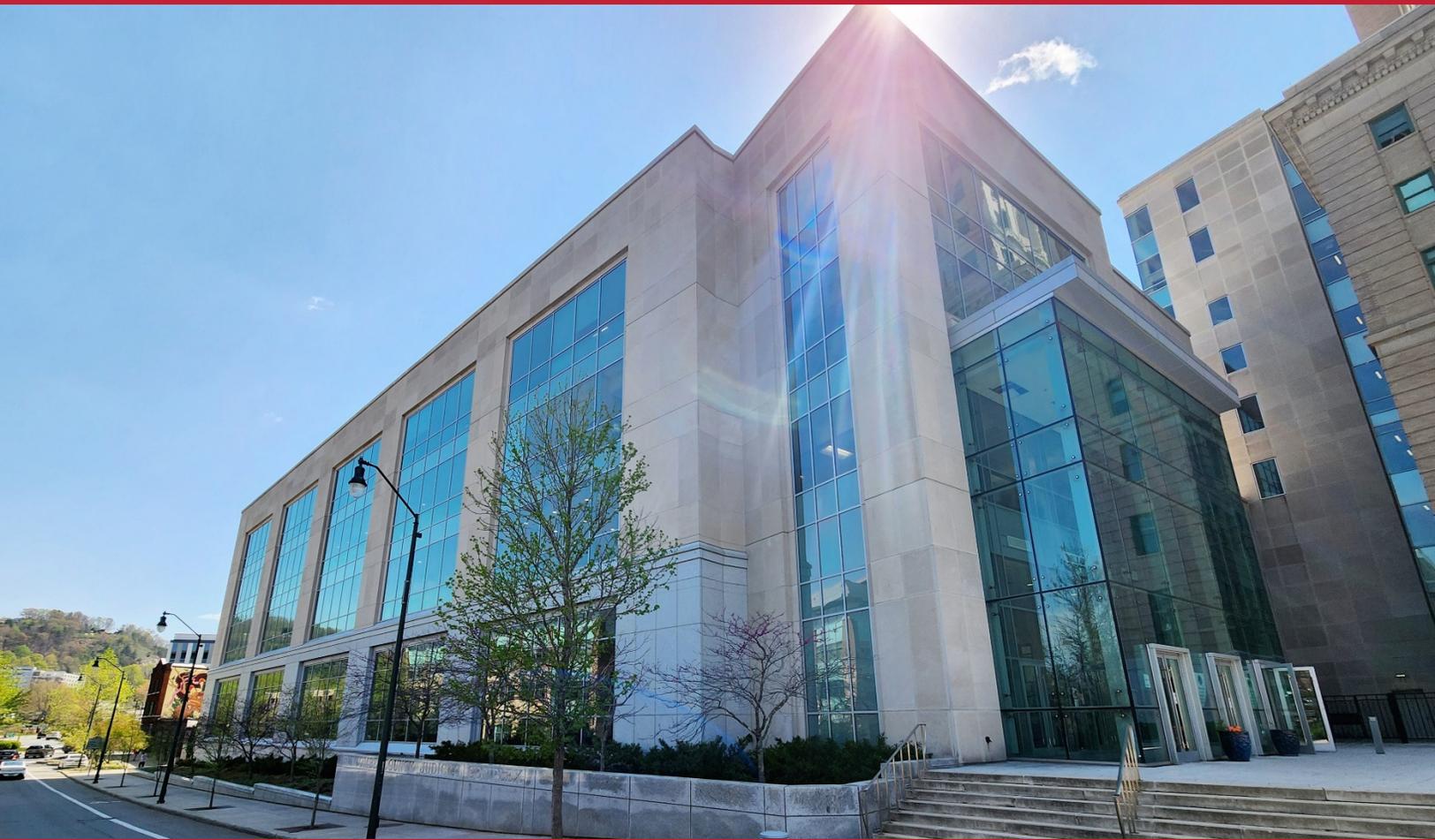


# Buncombe County Sheriff's Office

Asheville, NC



## Investigative Audit Report

May 2025

State Auditor  
Dave Boliek

*A Constitutional Office of the  
State of North Carolina*





North Carolina Office of the State Auditor

Dave Boliek, State Auditor

## Auditor's Transmittal

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The Honorable Josh Stein, Governor  
The Honorable Phil Berger, President Pro Tempore  
The Honorable Destin Hall, Speaker of the House  
Honorable Members of the North Carolina General Assembly  
The Honorable Quentin E. Miller, Sheriff, Buncombe County

Ladies and Gentlemen:

In the North Carolina Office of the State Auditor's (OSA) investigative audit of the Buncombe County Sheriff's Office's inmate fund bank account, we found the Buncombe County Sheriff's Office has not been returning funds to individuals released from custody. In total, we reported 914 individuals were owed \$19,272.

Additionally, there was an unsupported balance of \$354,804 in the inmate fund bank account, a figure that had grown 252% from 2021 through 2024. Staff was unable to explain both the balance and exponential growth when it was first brought to their attention, which raises concerns around processes within the surrounding accounting matters.

OSA has since been told by the Buncombe County Sheriff's Office that efforts have been made to return funds, and the unsupported balance has been significantly reduced. The unsupported balance reduction has not been audited by our office. We maintain the position that there should be *no* unsupported balance.

Please see our full recommendations starting on page 3 of this report. The Buncombe County Sheriff's Office should work with the Buncombe County Finance Department and ensure dollars are returned to individuals upon release from custody, and the inmate fund bank account balances and transactions are professionally maintained.

I'd like to thank the Buncombe County Sheriff's Office staff for working with OSA as we conducted our investigative audit.

Respectfully submitted,

Dave Boliek  
State Auditor

# Executive Summary

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## PURPOSE

The Office of the State Auditor initiated an investigative audit in response to allegations received regarding the Buncombe County Sheriff's Office (Sheriff's Office).

This report provides the results of our investigative audit for the allegations that were substantiated along with recommendations for corrective action.

One of the allegations received was that the Sheriff's Office was not returning funds to inmates when they are released or transferred from custody.

## KEY FINDINGS



The Sheriff's Office did not return \$19,272 to 914 individuals that were released from custody.



The Sheriff's Office did not reconcile the inmate fund bank account, which contains an unsupported balance of \$354,804.

## KEY RECOMMENDATIONS

The Sheriff's Office should:

①

Investigate the \$19,272 inmate fund account balances to determine appropriate corrective action.

Establish procedures to periodically compare released inmates per the Jail Management System to disbursements from the inmate fund account.

②

Work with the Buncombe County Finance Department to investigate the unsupported difference of \$354,804 in the inmate fund bank account.

*Key findings and recommendations are not inclusive of all findings and recommendations in the report.*

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Chapter 147, Article 5A of the North Carolina General Statutes gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has subpoena power to compel individuals and entities to produce records and to answer questions under oath.



# Background and Methodology

## BUNCOMBE COUNTY SHERIFF'S OFFICE

The Sheriff's Office is located in Asheville, North Carolina and part of the Buncombe County government. The Sheriff is an elected official who oversees Sheriff's deputies, the Buncombe County Detention Facility (Detention Facility), and the daily operations of the Sheriff's Office. The current Sheriff was elected in 2018.



The Detention Facility provides housing, care, and food to individuals who are arrested and awaiting court dates. The Detention Facility has a total housing capacity of 604 inmates with an average daily population of 500 inmates.<sup>1</sup> Inmates are booked and released 24 hours a day upon instruction from the judicial system.

### ***Inmate Account***

The Detention Facility operates and maintains an inmate fund bank account to provide for the safekeeping of an inmate's funds during their period of incarceration. All inmate funds are held in one county inmate fund bank account maintained by the Buncombe County Finance Department. Detailed balances and transactions for each inmate are maintained at the Detention Facility in a separate financial management system.<sup>2</sup>

When an inmate is booked into the Detention Facility, any money that the inmate has in their possession is deposited into the inmate fund bank account. Funds can also be added by friends and family of the inmate through mail, a kiosk in the detention facility lobby, or via an internet and phone system. Inmates can use these funds to purchase items from the Detention Facility commissary, or to pay for certain costs such as medical triage fees, restitution, or work release fees.

Upon release, any remaining funds are returned to the inmate through a debit card generated on-site at the Detention Facility by Sheriff's Office personnel. If an inmate is transferred to another detention facility, the funds are disbursed by check to the receiving facility (i.e. transferred with the inmate).

During the investigative audit period of July 1, 2021, through April 30, 2024, the Sheriff's Office inmate fund bank account reflected deposits of \$3.3 million and withdrawals of \$3.1 million.

<sup>1</sup> Buncombe County website: <https://www.buncombecounty.org/governing/depts/sheriff/detention-division>.

<sup>2</sup> In May 2023, the Sheriff's Office changed vendors and converted from Lockdown to TurnKey Corrections.

### METHODOLOGY

The Office of the State Auditor initiated an investigative audit in response to three allegations received regarding the Sheriff's Office.

Our investigative audit procedures included:

- Review of applicable state and federal laws as well as Sheriff's Office policies and procedures.
- Examination and analysis of available documentation related to the allegations.
- Interviews with current personnel from the Sheriff's Office.

The allegations that were substantiated are included in this report.

This investigative audit was conducted pursuant to North Carolina General Statutes 147-64.6(c)(16) and 147-64.6B. This report does not constitute an audit or attestation engagement conducted in accordance with generally accepted government auditing standards.

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# Findings and Recommendations



**Finding 1 Buncombe County Sheriff’s Office Did Not Return Funds to Inmates When Released from Custody**

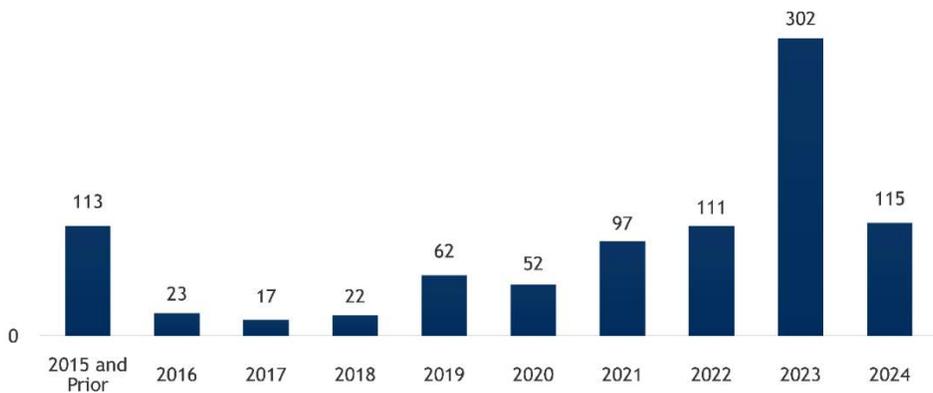
The Buncombe County Sheriff’s Office (Sheriff’s Office) did not return funds to inmates when they were released or transferred from the Sheriff’s Office detention facility.

As of April 30, 2024, 1,270 inmates had a balance in their inmate account. Auditors reviewed incarceration records and found that 914 (72%) of those inmates with an account balance had been released from custody between November 2009 and April 2024. However, the funds remained with the Sheriff’s Office. For example:

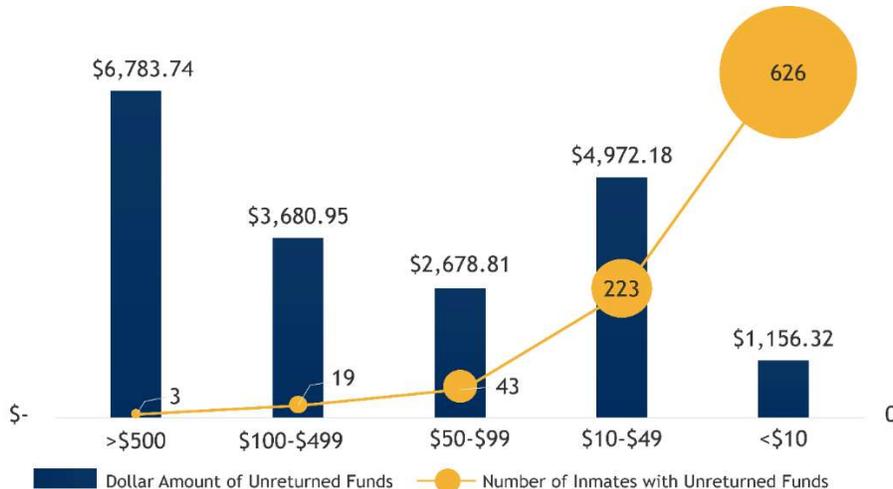
- Inmate A was released in April 2023 and is owed \$4,806.
- Inmate B was released in February 2022 and is owed \$1,020.
- Inmate C was released in July 2019 and is owed \$496.

The following illustrates the number of inmates with unreturned funds by year of release and account balance owed to inmates by the Sheriff’s Office:

**Inmates with Unreturned Funds by Year Released**



**Unreturned Inmate Funds by Account Balance**





As a result of the Sheriff's Office not returning funds, there were 914 individuals that were not given a total of \$19,272 when they were released from custody.

At the time of our audit, no one in the Sheriff's Office was ensuring the funds were returned during the inmate release process.

The Sheriff's Office policies require the return of inmate funds when released from custody, but there was no procedure in place that compared released inmates per the Jail Management

System<sup>3</sup> to disbursements from the inmate fund account to ensure all released inmates received their funds.

The Sheriff's Office inmate fund account policy<sup>4</sup> states that inmate funds are to be returned upon their release from custody. Specifically, the policy states:

Upon release from custody, an inmate's money may be returned to him by debit card or check.

The Sheriff's Office booking policy<sup>5</sup> also states that the inmate funds are to be returned upon their release from custody. Specifically, the policy states:

Upon receiving a valid release/judicial order, the booking officer will release the detainee and retained property, medication and money without unnecessary delay.

Each detainee will be given a debit card or a check for the remaining positive balance upon release from custody.

### **Recommendations**

① The Sheriff's Office should investigate the \$19,272 inmate fund account balances to determine appropriate corrective action. Corrective action should include identifying which funds should be returned and returning the funds to the respective individuals.

The Sheriff's Office should also:

- Revise or establish inmate release procedures to ensure the process includes disbursing inmate funds if necessary.
- Establish procedures to periodically compare released inmates per the Jail Management System to disbursements from the inmate fund account.

<sup>3</sup> The Jail Management System records all inmate incarceration events, including bookings and releases.

<sup>4</sup> Inmate Fund Account Policy # 5.203, Section I.B.1. - based on the American Correction Association's Performance-Based Standards for Local Detention Facilities.

<sup>5</sup> Booking Policy # 502, Section II.B. and XIII.B. - based on the American Correction Association's Performance-Based Standards for Local Detention Facilities.



**Finding 2 Buncombe County Sheriff's Office Did Not Reconcile the Inmate Fund Bank Account. As a Result, that Account has a Significant Unsupported Balance**

The Buncombe County Sheriff's Office (Sheriff's Office) did not reconcile the inmate fund account balance to the underlying inmate records<sup>6</sup> to ensure complete and accurate records of inmate funds.

Auditors compared the inmate fund bank account balance to the underlying inmate records maintained by the Sheriff's Office for the relevant audit period, and discovered that the account had not been reconciled for several years.

Accordingly, as of July 1, 2021, the Sheriff's Office held \$100,802 more in the inmate fund bank account than was supported by the inmate records. This unsupported difference increased by 252% to \$354,804 as of April 30, 2024. As of April 1, 2024, the account held \$418,176, meaning the Sheriff's Office is unable to support 85% of the total amount held in the inmate fund bank account.

The Sheriff's Office inmate fund account policy<sup>7</sup> required the inmate fund account to be reconciled monthly with a copy of the reconciliation provided to the Audit Committee.

The Sheriff's Office did not reconcile the inmate fund bank account balance to the underlying inmate records, however, because there were no detailed procedures in place.

**Recommendations**

② The Sheriff's Office should work with the Buncombe County Finance Department to investigate the \$354,804 unsupported difference and take appropriate corrective action in resolving the difference.

The Sheriff's Office should also establish procedures to reconcile the inmate fund account balance to the underlying inmate records, perform the reconciliation monthly, and determine the reasons for any differences.

<sup>6</sup> Underlying inmate records represent the detailed financial activities of each inmate during their incarceration, such as deposits, withdrawals for commissary purchases, etc.

<sup>7</sup> Inmate Fund Account Policy # 5.203, Section I.C.2. - based on the American Correction Association's Performance-Based Standards for Local Detention Facilities.



# **Response from Buncombe County Sheriff's Office**



**OFFICE OF THE SHERIFF  
BUNCOMBE COUNTY, NORTH CAROLINA**

60 Court Plaza, 4<sup>th</sup> Floor Judicial Bldg.  
Asheville, N.C. 28801

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Quentin Miller, Sheriff

April 16, 2025

Zach Rogers  
43 College Place  
Doppler Building, Suite 304  
Asheville, NC 28801

Subject: State Audit Report findings response

An audit was performed by the North Carolina State Auditor for the period of July 1, 2021, through April 30, 2024, of the Buncombe County Sheriff's Office (BCSO) due to the allegation that the Buncombe County Detention Facility (BCDF) was not releasing inmate funds when an inmate was released or transferred. A report was generated by the State Auditor, and this is the Sheriff's Office response to the findings in that report.

The Sheriff's Office inmate trust fund policy states that the Detention Facility Finance Officer will maintain computer records of all inmate funds deposited and withdrawn from the inmate Fund account. Additionally, the Sheriff's Office has a booking policy in place that establishes procedures requiring records be maintained for all inmate funds. BCSO does maintain complete and accurate records of the funds held on behalf of the inmates and those records are maintained by the software programs that BCSO contracts with. Turnkey (previously known as Lockdown) are the software program vendors for BCDF. BCSO changed from Lockdown to Turnkey in May of 2023.

In North Carolina, funds that are not claimed are governed by state law and the escheatment processes, with the Department of State Treasurer playing a key role in managing unclaimed property, including funds from inmate trust accounts, and ensuring they are returned to rightful owners or, if unclaimed, are handled according to state law.

BCSO is grateful for the audit's findings as it helps the agency become better operationally and with implementing the new correction action plan (see next pages), we will be able to move forward with a more secure future in handling inmate funds.

Professionally,

  
Quentin Miller, Sheriff  
Buncombe County Sheriff's Office  
60 Court Plaza 4<sup>th</sup> Floor  
Asheville, NC 28801



**OFFICE OF THE SHERIFF  
BUNCOMBE COUNTY, NORTH CAROLINA**

60 Court Plaza, 4<sup>th</sup> Floor Judicial Bldg.  
Asheville, N.C. 28801

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**Quentin Miller, Sheriff**

**Buncombe County Sheriff's Office Corrective Action Plan**

Buncombe County Sheriff's Office respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2021, through April 30, 2024

**Finding 1 Buncombe County Sheriff's Office did not return funds to inmates when released from custody**

The auditors recommend the BCSO investigate the \$19,272 inmate fund balances to determine appropriate action. This should include identifying which funds should be returned and returning the funds to the respective individuals. The BCSO should also revise or establish release procedures to ensure inmate funds are disbursed if necessary. Procedures to periodically compare released inmates per the Jail Management System to the inmate bank account should also be done.

There is no disagreement with this audit finding.

Due to the timing of the audit, the effects of Hurricane Helene, and some turnover in the BCSO, there have been delays trying to rectify this issue. At this time, the BCSO has identified all the inmates who left the jail and had a balance in the Jail Management System. The BCSO is in the process of notifying these individuals of their remaining balance and paying them out. Implementation of a more up to date reconciliation process to ensure funds are disbursed accurately is also underway.

Person responsible for correction action: Michele Robinson, Business Administrator

Completion date: June 30, 2025

**Finding 2 Buncombe County Sheriff's Office did not reconcile the inmate fund bank account which as a result has a significant unreported balance**

The auditors recommend BCSO work with the Buncombe County Finance Department to investigate the \$354,804 unsupported difference and take appropriate corrective action to resolve the difference. The BCSO should also establish procedures to reconcile the inmate fund account balance to the underlying inmate records.

There is no disagreement with this audit finding's recommendation that the BCSO should establish procedures to reconcile the inmate account balance to the Jail Management System's inmate records. However, reporting a difference of \$354,804 as entirely unsupported does not fully account for the inmate fund management processes and control environment as designed. From a cash management perspective, the inmate bank account was fully reconciled to the general ledger each month for the audited period, including identification of any reconciling items. From a programmatic perspective, some inmate activities are initially paid from the County's primary operating bank account, then reimbursed through a transfer of funds from the inmate bank account. During this audit, the County identified that a significant portion of the difference reported as unsupported was due to a delay in this internal reimbursement process.



**OFFICE OF THE SHERIFF  
BUNCOMBE COUNTY, NORTH CAROLINA**

60 Court Plaza, 4<sup>th</sup> Floor Judicial Bldg.  
Asheville, N.C. 28801

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**Quentin Miller, Sheriff**

**Buncombe County Sheriff's Office Corrective Action Plan (cont'd)**

As further clarification, the County manages cash payments through the "pooling method" which means most expenditures are paid out of a centralized checking account to simplify the accounts payable process. In this instance, inmate expenditures like commissary purchases, phone time, sick calls, damages, etc. are paid out of the County's general checking account. Each month, the County initiates a transfer from the inmate bank account to reimburse the general checking account for purchases made on their behalf. At the time of the audit, the BCSO was 4 months behind schedule on transfers resulting in what appeared to be a \$354,804 unsupported difference at the bank. However, the BCSO inmate subledger had already accounted for \$305,012 of this balance even if the transfers had not yet been done. The rest of the difference belongs to issues related in Finding 1 and various other reconciling items.

The action plan for this finding will require 2 steps. First, the BCSO is in the process of creating procedures to reconcile inmate account balances in the Jail Management System to ensure an accurate baseline for comparison to the inmate bank account. Second, the BCSO will work with the County Finance Department to reconcile the balances from step 1 to the actual bank account. To facilitate this, the BCSO has already begun making sure that monthly transfers to the County's general checking account are happening on a regular basis.

Person responsible for correction action: Michele Robinson, Business Administrator  
Completion date: June 30, 2025

# Ordering Information

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Copies of this report may be obtained by contacting:



**Office of the State Auditor**  
State of North Carolina  
20601 Mail Service Center  
Raleigh, North Carolina 27699

Telephone: 919-807-7500  
Fax: 919-807-7647  
Internet: [www.auditor.nc.gov](http://www.auditor.nc.gov)



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contact the Office of the State Auditor's Tipline:**

**Telephone: 1-800-730-8477**

**Internet: [www.auditor.nc.gov/about-us/state-auditors-tipline](http://www.auditor.nc.gov/about-us/state-auditors-tipline)**