

COUNTY OF SARATOGA
County Jail and Commissary
Independent Accountants' Report
on Applying Agreed-Upon Procedures
Compliance with New York Code of
Rules and Regulations (NYCRR) Part 7016
Year ended December 31, 2015

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

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Chairman and the Board of Supervisors
and
Sheriff Michael H. Zurlo
Saratoga County Jail
County of Saratoga, New York:

We have performed the procedures enumerated in the accompanying schedule of procedures, which were agreed to by the Chairman and the Board of Supervisors of the County of Saratoga, New York, solely to assist you in evaluating your compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. The Sheriff of the County of Saratoga, New York Jail is responsible for evaluating the compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described in the accompanying schedule of procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are presented in the accompanying schedule.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on County of Saratoga's compliance with New York Code of Rules and Regulations (NYCRR) Part 7016. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the New York State Commission of Corrections, the Board of Supervisors, and the Sheriff of the County of Saratoga, New York Jail, and is not intended to be and should not be used by anyone other than those specified parties.

EFPR Group, CPAs, PLLC

Williamsville, New York
July 14, 2016

COUNTY OF SARATOGA
 County Jail and Commissary
 Schedule of Agreed-Upon Procedures
 Year ended December 31, 2015

The procedures for the year ended December 31, 2015 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail's January, May, August and November 2015 bank statements and noted that a separate bank account was maintained for commissary and inmate operations. We noted that each of the inmate account reconciliations had differences between the reconciled balance and the Keefe Accounting System balance. There was no reconciliation prepared for May, as the account clerk was ill. We recommend the differences be resolved and the undersheriff or his designee formerly approve each monthly bank statement reconciliation.

<u>Month</u>	<u>Inmate Bank Balance</u>	<u>Keefe Balance</u>	<u>Difference</u>
January	\$ 44,253.74	44,847.33	(593.59)
August	49,315.15	52,139.38	(2,824.23)
November	56,509.79	56,531.05	(21.26)

2. For the four days listed below, we compared the amounts of the weekly lump sum transfers from the inmate account subledger to the commissary bank account and to the corresponding weekly totals for inmate purchases. No exceptions were noted.

<u>Date</u>	<u>Amount</u>
1/6/15	\$ 3,214.18
5/5/15	3,685.16
8/11/15	4,668.71
11/10/15	3,805.36

3. We compared the following daily postings to the inmate account subledger for commissary account purchases to corresponding signed commissary account/transaction forms. No exceptions were noted.

<u>Date</u>	<u>Amount</u>
1/20/15	\$ 84.95
5/12/15	40.06
8/25/15	59.79
11/3/15	84.93

COUNTY OF SARATOGA
 County Jail and Commissary
 Schedule of Agreed-Upon Procedures, Continued

4. We compared the amount of the following four disbursements for inmate welfare purchases selected from the check register to the corresponding amounts on supporting invoices and checks and verified proper authorization. No exceptions were noted.

<u>Check No.</u>	<u>Amount</u>
10590	\$ 500.00
10630	106.55
10679	120.00
10712	68.00

5. We obtained the County Jail’s commissary monthly statements for January, May, August and November 2015 and verified the reconciling items to the supporting documentation. No exceptions were noted.
6. We inquired of management regarding the maintenance of inventory, noting that during 2015, the commissary maintained an immaterial amount of inventory. No perpetual inventory system was maintained.
7. We inquired of the functions of the employees assigned to commissary operations to ascertain if their duties were properly segregated. Responsibilities for the related tasks of ordering, receiving, delivery, recording, reconciling, and paying for all commissary items are segregated as follows:

Effective June 2014 Keefe Commissary Network, LLC was contracted to provide ordering, purchasing and delivery to the County Jail and maintenance of prisoners’ accounts. County Lieutenants are responsible for receiving the commissary items for distribution to the inmates. Cash receipts are made directly by inmates or their designee through KIOSK equipment, which is directly deposited into the inmates account. A separate employee is responsible for all disbursements. The commissary bookkeeper is responsible for payment of bills, issuing credits and preparing bank reconciliations. Correction officers are responsible for receiving all cash receipts at time of entry. Duties of the employees assigned to commissary operations appear to be properly segregated.

COUNTY OF SARATOGA
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 Schedule of Agreed-Upon Procedures, Continued

8. We obtained the following four deposits to the inmate’s fund and compared the amounts deposited to the inmate’s individual receipt. No exceptions were noted for test items selected.

<u>Date</u>	<u>Amount</u>
1/12/15	\$ 1,154.97
5/7/15	149.00
8/21/15	107.00
11/2/15	672.04

9. We obtained the following four receipts and traced the deposits to the inmate’s ledger. The receipts were examined to ensure that they were signed by a Corrections Officer and the deposit was traced to the bank statement. No exceptions were noted.

<u>Date</u>	<u>Amount</u>
1/11/15	\$ 67.00
5/7/15	40.00
8/21/15	30.00
11/3/15	125.00

10. We obtained the total inactive inmate funds as of November 30, 2015 with a balance of \$31,396.96. We noted this is a large amount to be outstanding. We recommend that the inactive funds are investigated to determine which funds can be disbursed to the County due to the time period of being inactive.