

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, 2016

**INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

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, on evaluating your compliance with New York Code of Rules and Regulations (NYCRR) Part 7016 as of December 31, 2016. 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. 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.

The procedures and results are presented in the accompanying schedule.

The agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion, or conclusion, respectively, 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 or conclusion. 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 25, 2017

COUNTY OF SARATOGA  
County Jail and Commissary  
Schedule of Agreed-Upon Procedures  
Year ended December 31, 2016

The procedures for the year ended December 31, 2016 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail's January, May, August and November 2016 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. The reconciliation for January could not be located. 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>
May	\$ 57,208.83	58,604.45	(1,395.62)
August	51,531.80	52,564.20	(1,032.40)
November	49,280.97	50,745.11	(1,464.14)

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>
1/12/16	\$ 3,276.03
5/17/16	4,894.65
8/23/16	4,668.71
11/8/16	4,184.33

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>
1/12/16	\$ 50.10
5/12/16	69.01
8/31/16	94.57
11/29/16	50.89

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>
10729	\$ 109.66
10784	262.20
10889	520.00
10850	109.66

5. We obtained the County Jail's commissary monthly statements for January, May, August and November 2016 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 2016, 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>
1/21/16	\$ 1,840.92
5/4/16	1,359.76
8/2/16	492.29
11/23/16	266.68

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>
1/19/16	\$ 720.00
5/3/16	186.00
8/1/16	40.00
11/22/16	121.68

10. We obtained the total inactive inmate funds as of November 30, 2016 with a balance of \$33,861.52. 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.