

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, 2021

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 to assist the County of Saratoga, New York (the County) in evaluating its compliance with New York Code of Rules and Regulations (NYCRR) Part 7016, relating to the County's Jail's Commissary operations for the year ended as of December 31, 2021. The Sheriff of the County is responsible for evaluating the compliance with NYCRR Part 7016.

The Chairman and the Board of Supervisors have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the County in evaluating its compliance with NYCRR part 7016. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in the accompanying schedule.

We were engaged by the Chairman and the Board of Supervisors of the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certificate Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with 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.

We are required to be independent of the Chairman and the Board of Supervisors and Sheriff of the County and to meet our ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

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
September 27, 2022

COUNTY OF SARATOGA
 County Jail and Commissary
 Schedule of Agreed-Upon Procedures
 Year ended December 31, 2021

The procedures for the year ended December 31, 2021 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail’s February, June, September and December 2021 bank statements and noted that a separate bank account was maintained for commissary and inmate operations. We traced the commissary fund bank balances to the balances on record in the Keefe Accounting System and verified reconciling items to the supporting documentation without exception. We noted the total inactive inmate funds maintained by the Keefe Accounting System as of December 31, 2021 was of \$52,709.43. This is a large amount to be outstanding. We recommend that these inactive funds are investigated to determine the Sheriff’s responsibility in accounting for these funds. There is directive #2791 of NYS Corrections and Community Supervision regarding “Abandoned Property” which can be used as guidance.
2. For the days listed below, we compared the amounts of the 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>
4/13/21	\$ 8,163.26
6/1/21	4,978.89
9/7/21	4,421.30
11/2/21	5,434.71

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>
4/13/21	\$ 97.02
6/1/21	50.15
9/7/21	10.01
11/2/21	24.49

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>
1391	\$ 983.67
1424	181.19
1434	1,240.51
1461	1907.69

5. We obtained the County Jail’s commissary monthly statements for February, June, September and December 2021 and traced the reconciling items to the supporting documentation without exception.
6. We inquired of management regarding the maintenance of inventory, noting that during 2021, 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 or online, 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.

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.

<u>Date</u>	<u>Amount</u>
2/10/21	\$ 709.57
6/4/21	392.29
9/7/21	1,493.92
12/8/21	780.32

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

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>
1/28/21	\$ 10.00
5/28/21	20.00
8/20/21	32.00
12/3/21	0.09