

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, 2010

TOSKI, SCHAEFER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

300 ESSJAY ROAD
WILLIAMSVILLE, NY 14221
(718) 634-0700

14 CORPORATE WOODS BLVD.
ALBANY, NY 12211
(518) 935-1069

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Sheriff James Bowen
Saratoga County Jail
County of Saratoga, New York:

We have performed the procedures enumerated in the accompanying schedule of agreed-upon procedures, which were agreed to by the Chairman of 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 the parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described in the accompanying schedule of agreed-upon 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 of agreed-upon procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion, on County of Saratoga Jail'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 Sheriff of the County of Saratoga, New York, management and the Board of Supervisors of the County of Saratoga, New York, and is not intended to be and should not be used by anyone other than these specified parties.

Toski, Schaefer & Co., P.C.

Williamsville, New York
August 16, 2011

COUNTY OF SARATOGA
 County Jail and Commissary
 Schedule of Agreed-Upon Procedures
 Year ended December 31, 2010

The procedures for the year ended December 31, 2010 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail's December 2010 bank statements and noted that a separate bank account was maintained for commissary operations, and noted the following:

Bank reconciliations:

The separate commissary bank account was not reconciled for the months of September 2010 to December 31, 2010, due to the early retirement of the accounting clerk. The replacement was not able to reconcile the general ledger account to the bank account. The replacement was terminated and the former clerk was contracted to provide necessary procedures to reconcile the account which was correct as of March 31, 2011. We recommend that the former clerk continue to be contracted to ensure that the commissary account is reconciled monthly by the Sheriff's department.

To ease the reconciliation process, we also recommend that the clerk print out both the on-line bank statement and the system generated active inmate account listing at the final day of the month, which will provide information as of the same date.

2. For five days, 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.
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>
10/04/10	\$ 14.16
10/18/10	11.18
12/28/10	37.91
12/28/10	39.44
12/28/10	13.83
12/28/10	<u>12.35</u>

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

4. We compared the amount of the following seven 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.

Check No.

10040
10048
10056
10060
10065
10070
10072

5. We inquired of management regarding the maintenance of inventory, noting that during 2010, the commissary maintained an immaterial amount of inventory. No perpetual inventory system was maintained. A physical inventory was performed.
6. 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:

The commissary clerk is responsible for ordering, receiving purchases, delivering, payment of bills, issuing credits and preparing bank reconciliations. Correction officers are responsible for receiving all cash receipts and another employee signs all checks. Duties of the employees assigned to commissary operations appear to be properly segregated.

As noted previously, the early retirement of the commissary clerk disrupted the proper accounting for transactions in the inmate accounts. The situation could have been mitigated by the preparation of an accounting procedures manual to assist in providing written guidance for the inmate accounting system. We recommend that such a manual be prepared.

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

7. We obtained the following deposit to the inmate's fund and compared the amount deposited to the inmate's individual receipt. No exception was noted.

<u>Date</u>	<u>Amount</u>
10/18/10	\$ <u>1,855.40</u>

8. We obtained the following five 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>
11/08/10	\$ 25.00
10/18/10	50.00
10/25/10	20.00
11/10/10	145.00
11/17/10	<u>20.00</u>