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, 2012

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Chairman and Members of
the County Board of Supervisors

and

Sheriff James Bowen
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 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 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 County Board of Supervisors, the Sheriff of the County of Saratoga, New York and the New York State Commission of Correction, and is not intended to be and should not be used by anyone other than those specified parties.

Toski & Co., CPAs, P.C.

Williamsville, New York
July 16, 2013

COUNTY OF SARATOGA

County Jail and Commissary

Schedule of Agreed-Upon Procedures

Year ended December 31, 2012

The procedures for the year ended December 31, 2012 and the related results of those procedures are as follows:

1. We obtained the Saratoga County Jail's March, July, October and December 2012 bank statements and noted that a separate bank account was maintained for commissary operations. No exceptions were noted.

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.

Date	Amount
03/06/12	$ 2,244.16
07/03/12	1,790.79
10/02/12	1,819.08
11/20/12	1,609.73

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.

Date	Amount
03/15/12	$ 1,953.13
07/17/12	24.96
10/23/12	39.44
12/18/12	30.10

4. We compared the amount of the following eight 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.	Amount
10210	$ 100.39
10211	64.00
10250	103.66
10258	64.00
10277	103.66
10285	472.68
10298	450.00
10299	136.00

5. We obtained the County Jail's commissary monthly bank reconciliations for March, July, October and December 2012 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 2012, the commissary maintained an immaterial amount of inventory. No perpetual inventory system was maintained.

7. 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.

Date	Amount
03/15/13	$ 3,063.66
07/31/12	1,405.26
10/16/12	651.53
12/14/12	937.94

8. 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.

Receipt Number	Amount
60151	$ 1,953.13
62700	20.00
63493	43.00
64151	43.91

9. 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 Lieutenants are responsible for ordering, receiving purchases, and delivery. The commissary bookkeeper is responsible for 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.