

**DEPARTMENT OF
AUDIT AND CONTROL**

COMMISSARY ADMINISTRATION AUDIT

Sheriff's Office

November 2016

Alex J. McLaughlin, Comptroller



Broome County Department of Audit and Control

Alex J. McLaughlin, Comptroller . Jerry F. Marinich, Chairman of the Legislature

November 30, 2016

Sheriff David E. Harder,

The Department of Audit and Control has conducted an audit of the Sheriff's Office Inmate Commissary Fund. The principle objective was to ascertain whether commissary funds are being used and accounted for properly in accordance with State Corrections Law. Auditing measures were performed to insure that the Sheriff's Office has implemented adequate controls to effectively manage commissary funds, that bank reconciliations were properly prepared, and to insure that the commissary account is properly collateralized.

The audit was conducted in accordance with generally accepted auditing standards. Such standards require that the Department of Audit and Control plan and perform the audit to adequately assess the accuracy of the financial records and adequacy of the internal controls, and that we examine, on a test basis, sufficient competent and relevant evidence to afford a reasonable basis for our conclusions.

Based on the results of our examination, it is our opinion that the Sheriff's Office is in compliance with State Law regarding the commissary fund.

Sincerely,

Alex J. McLaughlin
Comptroller

Background Information:

The Commissary is designed for the purpose of making available, for sale to prisoners, personal and convenience items deemed appropriate by the Sheriff or Chief Administrative Officer, consistent with the health and welfare of the prisoners and the security and general operation of the facility. The commissary fund consists of the profit the Sheriff's Office makes when inmates buy items (hygiene items, candy, chips, snacks and other miscellaneous items such as writing pads, stamps, pencils, cards, envelopes, etc.).

Profits from commissary sales are deposited in a separate bank account and are utilized only for purposes of prisoner welfare and rehabilitation. State Law requires that profits from the jail commissary to be used to purchase items to benefit inmates. At the end of May 2016, the balance in the commissary fund was \$112,052.39. The commissary funds are not part of the budget.

The primary objectives of this audit were to evaluate the internal controls of this function and to insure statutory requirements related to the administration of the commissary are being complied with.

Prior Audit

November 2015

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

- No Findings -