

**BROOME COUNTY
DEPARTMENT OF
AUDIT AND CONTROL**

**SHERIFF'S OFFICE
COMMISSARY ADMINISTRATION AUDIT**

OCTOBER 2011

DRAFT REPORT

Alex J. McLaughlin, Comptroller

DRAFT

October 10th 2011

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 satisfaction with State Corrections Law. Auditing measures were performed to ensure that the Sheriff's Department has implemented adequate controls to effectively manage commissary funds, that bank reconciliations were properly prepared, and to ensure 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

cc: Patrick J Brennan, County Executive
Jerry F. Marinich, Chairman of the Legislature
Members of the Legislature
Aaron M. Martin, Clerk of the Legislature

DRAFT

COMMISSARY ADMINISTRATION AUDIT

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 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 and 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 be used to purchase items to benefit inmates. At the end of June 2010, the balance in the commissary fund was \$69,461.28. 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 ensure statutory requirements related to the administration of the commissary are being complied with.

Prior Audit

January 2010

AUDIT FINDINGS, RECOMMENDATIONS AND RESPONSES

-No exceptions noted-