Prepared for

Monroe County Correctional Facility

Audit of

Monroe County Correctional Facility
Work Release, Inmate Welfare and Prisoner Account
for the period ending December 31, 2015

Presented by

Marlo A. Merhige
County Controller

PROTHONOTARY
2016 OCT 28 PM 2 09
MONROE COUNTY, PA

Monroe County Correctional Facility
Work Release, Inmate Welfare and Prisoner Account
for the period ending December 31, 2015

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OFFICE OF THE CONTROLLER

COUNTY OF MONROE
COMMONWEALTH OF PENNSYLVANIA
ONE QUAKER PLAZA, ROOM 206
STROUDSBURG, PENNSYLVANIA 18360-2162
Telephone 570-517-3120
Facsimile 570-517-3860

Marlo A. Merhige
Controller

Allison E. Stettler
Deputy Controller

David L. Horvath
Solicitor

October 17, 2016

Board of Prison Inspectors
Monroe County Correctional Facility
Manor Drive
Stroudsburg, PA 18360

Dear Members:

Transmitted herewith for your information is a copy of the audit of the Statement of Changes in Assets and Liabilities for the period ending December 31, 2015.

In line with the policy of this office under which all official audit reports are considered to be public information, once filed in the Prothonotary's Office of Monroe County, this report shall be a public document.

If you have any questions or comments, please do not hesitate to contact my office.

We would like to thank the staff at the Facility for their assistance and cooperation in helping us complete this audit.

Very truly yours,

Marlo A. Merhige, Controller

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October 17, 2016

Board of Prison Inspectors
Monroe County Correctional Facility
Manor Drive
Stroudsburg, PA 18360

Dear Members:

We have performed an internal audit of the Statement of Changes in Assets and Liabilities of the Monroe County Work Release Account, Inmate Welfare and Prisoner Account for the period ending December 31, 2015. These financial statements are the responsibility of the Monroe County Correctional Facility. Our responsibility is limited to the internal audit testing identified in the Scope of Internal Audit below.

As described in Note 3, the Monroe County Correctional Facility prepares their financial statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

SCOPE OF INTERNAL AUDIT

- Agree the Statement of Changes in Assets and Liabilities for the period ending December 31, 2015 to the books of record of the Monroe County Correctional Facility

- Review bank reconciliations and confirm the December 31, 2015 cash balances.

CONCLUSIONS

During our audit we noted no matters that need to be addressed.

Very truly yours,

Mario A. Merhige, Controller

MONROE COUNTY CORRECTIONAL FACILITY
WORK RELEASE ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDING DECEMBER 31, 2015

	BALANCE 12/31/2014	DEPOSITS	CHECKS	BALANCE 12/31/2015
Assets				
Cash	$ 741.40	$ 91,121.86	$ 89,748.74	$ 2,114.52
Outstanding Checks				$ (2,067.12)
Total Assets				$ 47.40
Liabilities				
Escrow Money	$ -	$ -	$ -	$ -
Total Liabilities				$ -
Assets over Liabilities				$ 47.40

First Northern Bank - opened November, 2014 Account 962783 Start Check # 5600

outstanding 12/31/15		
$2.55	5698	To be escheated October, 2016
$75.00	5893 x	
$75.00	5898 x	
$175.00	5899 x	
$120.00	5902 x	
$125.00	5903 x	
$175.00	5904 x	
$562.03	5905 x	
$757.54	5906 x	
$2,067.12		

Account @ First Northern Bank opened with
$100.00 from Inmate Welfare Account (check #5370)
Deluxe Check Order = $52.60; $47.40 remains in account.

MONROE COUNTY CORRECTIONAL FACILITY
PRISONER ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDING DECEMBER 31, 2015

	BALANCE 12/31/2014	DEPOSITS	CHECKS/ DEBITS	REC. BALANCE 12/31/2015
Assets				
Cash in Bank	$ 178,795.25	$ 793,392.76	$ 942,638.93	$ **29,549.08**
Outstanding Deposits				$ 9,905.35
Outstanding Checks				
Total Reconciled Assets				$ 39,454.43
Liabilities				
Haircuts				$ -
Money Order Fee				$ -
Medical Co-Pay				$ -
Phone				$ 16,251.00
Commissary				$ 11,238.56
Commissary Commissions				$ 6,867.02
Inmate Acount Balance				
Restitutions				$ -
Acct Reconciliation				$ -
Postage				$ -
Lock Withdrawals				$ -
Miscellaneous (Razors)				$ -
Total Liabilities				$ 34,356.58
Assets over Liabilities				$ 5,097.85

Outstanding Checks

None

Outstanding Deposits	
$	150.00
$	1,200.00
$	2,528.00
$	240.00
$	250.00
$	1,972.68
$	584.75
$	2,131.92
$	848.00
$	9,905.35

MONROE COUNTY CORRECTIONAL FACILITY
INMATE WELFARE ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDING NOVEMBER 10, 2015

	BALANCE 12/31/2014	DEPOSITS	EXPENSE	BALANCE 11/10/2015
Assets:				
Cash	$ 520,961.23	$ 240,991.56	$ 149,767.87	$ 612,184.92
Outstanding Checks				$ (300.00)
Variance				
Total Reconciled Assets				$ 611,884.92

Liabilities:				
Due to County	$ -	$ -	$ -	$ -
Due to Vendors	$ -	$ -	$ -	$ -
Total Liabilities	$ -	$ -		$ -

Assets over Liabilites $ 611,884.92

Due to Vendors reflects the amount due for various supplies of inmate materials.

Due to Vendors

$ -

Due to County

MONROE COUNTY CORRECTIONAL FACILITY
INMATE WELFARE ACCOUNT
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD NOVEMBER 11 THROUGH DECEMBER 31, 2015

	BALANCE 11/11/2015	DEPOSITS	EXPENSE	BALANCE 12/31/2015
Assets:				
Cash	$ 612,184.92	$ 35,722.30	$ 9,394.11	$ 638,513.11
Outstanding Checks				$ (1,700.00)
Variance				
Total Reconciled Assets				$ 636,813.11
Liabilities:				
Due to County	$ 11,218.80	$ 13,690.09	$ 11,218.80	$ 13,690.09
Due to Vendors	$ 2,360.00	$ 6,792.50	$ 2,384.00	$ 6,768.50
Total Liabilities	$ 13,578.80	$ 20,482.59		$ 20,458.59
Assets over Liabilites				$ 616,354.52

*Due to Vendors @ 12/31/2014 should have been $2,384.00

Due to Vendors reflects the amount due for various supplies of inmate materials.

Due to Vendors

$ -

Due to County

Monroe County Correctional Facility
Work Release, Inmate Welfare and Prisoner Account
for the period ending December 31, 2015

Notes to the Financial Statements

NOTE 1 – REPORTING ENTITY

The Monroe County Correctional Facility is responsible for the herein-described Accounts.

The Monroe County Correctional Facility is responsible for allocating monies from work release orders to prisoner accounts for incidental purchases. It is also responsible for the receipt of money from visitors for prisoners for incidental purchases.

The financial activities of the Monroe County Correctional Facility are included in the Monroe County audit. As such, all results of the Monroe County Correctional Facility accounts are reported in the accounts of the County.

NOTE 2 – SCOPE OF THE EXAMINATION

The scope of the audit did not include a sufficient examination with respect to the financial statements and records for the preceding period to enable us to, and we do not, express an opinion on the consistency of application of accounting principles for any prior periods.

This report pertains to the period ending December 31, 2015. The internal audit procedures performed were limited to the period covered by this report. Internal audit procedures performed were limited to those identified in the Scope of Internal Audit in the Audit Report.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The books and records of the Correctional Facility are maintained on the cash basis of accounting and, therefore, the financial statements presented herein do not purport to present the results of operations in conformity with generally accepted accounting principles.

Receipts are recorded when monies are received. Disbursements are recorded when monies are paid. As previously stated, the cash basis of accounting differs from generally accepted accounting principles. Under generally accepted accounting principles, revenues are recognized in the period earned, and expenditures are recognized in the period incurred, which gives effect to accounts receivable, accounts payable and accrued items.

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October 17, 2016

Board of Prison Inspectors
Monroe County Correctional Facility
Manor Drive
Stroudsburg, PA 18360

Dear Members:

We have performed an audit of the Monroe County Correctional Facility Bank Accounts for the period ending December 31, 2015 and have issued our report thereon dated October 17, 2016. In planning and performing our audit we considered the internal control structure of the Monroe County Correctional Facility in order to determine the extent of our internal auditing procedures and not to provide assurance on the internal control structure. We have not considered the internal control structure since the date of our report.

We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

Very truly yours,

Marlo A. Merhige, Controller

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Monroe County Correctional Facility
Work Release, Inmate Welfare and Prisoner Account
for the period ending December 31, 2015

Audit Distribution List

1. John R. Moyer, President, Prison Board of Inspectors
2. Charles A. Garris, Commissioner
3. John D. Christy, Commissioner
4. E. David Christine, Esquire, District Attorney
5. President Judge Margherita Worthington
6. Todd Martin, Sheriff
7. Garry Haidle, Warden
8. Jo Martin, Director of Treatment
9. James Fareri, Solicitor
10. Greg Christine, Chief Clerk
11. Prothonotary
12. Audit File