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Agreed-Upon Procedures  
Report

**DEPARTMENT OF  
CORRECTIONS -  
COMMUNITY  
CORRECTIONS  
PROGRAM**

For the period October 1, 2019 to  
December 31, 2019

**Office of the Controller  
County of Northampton  
Pennsylvania**



**TONY E. BASSIL**

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**INDEPENDENT INTERNAL AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Members of the Northampton County Council  
Lamont G. McClure, Jr., County Executive  
County of Northampton, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Director of Corrections, on auditing the Community Corrections Program to comply with the audit requirements of Title 37 Pennsylvania Code, Section 95.239(5), for the period October 1, 2019 through December 31, 2019. County management is responsible for internal controls over the Work Release program which is a function of the Community Corrections program. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

**Procedures and Findings**

1. **Procedure:** Select 25 receipts for review. Determine if funds received at both Community Corrections facilities were properly receipted, recorded and deposited. For the 25 receipts selected, inspect the corresponding day's deposit records. Determine if the validated deposit slip agrees to the receipts sheets both in total and in the cash/check breakdown.

**Findings:** All deposit amounts were traced to the bank statement. All deposits were timely and the validated deposit slips were reviewed and signed by the Community Corrections coordinator. All the validated deposit slips matched the individual daily receipt sheets from the Community Correction facilities. However, we did note a minor exception. The December 27<sup>th</sup> deposit slip had the incorrect currency breakdown on it but the correct amount was deposited in the bank. All receipts listed on the daily reports matched the date, person and amount in the log books and were entered in the Jail Management System (JMS) and deposited to the inmate's account. All receipt numbers were sequential.

2. **Procedure:** Select a sample of 25 checks issued by Community Corrections and determine whether checks to inmates and third parties were prepared correctly.
  - Determine if inmates are signing the Check Signature Report.

- Determine if there is evidence that supervisors are reconciling the Check Signature Report and the Third Party Check Report to the checks when signing.

**Findings:** Of the 25 checks sampled, 21 were payable to inmates. Of this 21, only 18 inmates picked up their checks and signed the Check Signature Report. There was evidence that the supervisors reviewed, reconciled, and signed the Check Signature and Third Party Reports for the 25 checks we sampled.

3. **Procedure:** Using the sample of 25 checks selected above, determine whether the correct deductions are being entered into JMS and were taken from the inmate's pay. Determine if the Deduction Summary Report coincides with deductions.

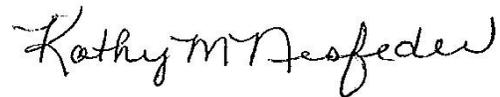
**Findings:** The correct deductions were taken from the inmate's pay. The deductions appear accurate in JMS and the Deduction Summary Report coincides with the deductions.

We conducted this agreed-upon procedures engagement in accordance with generally accepted government auditing standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Work Release program in Community Corrections. Accordingly, we do not express such an opinion or conclusion. 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 management of the County of Northampton, Pennsylvania and is not intended to be and should not be used by anyone other than these specified parties.



Tony E. Bassil  
County of Northampton Controller  
Easton, Pennsylvania



Kathy M. Nesfeder, CRMA, CFE  
Auditor II

April 26, 2021

cc: S. Barron, Director of Fiscal Affairs  
J. Kostura, Director of Corrections