



RICHARD J. SZULBORSKI

CONTROLLER OF NORTHAMPTON COUNTY

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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 James Kostura-Director of Corrections during the period being audited, on administration of funds associated with Jail commissary and inmate telephone services. We reviewed commissary purchases made by inmates and telephone billings for inmate calls during the period of April through September 2018. The purpose of this engagement is to comply with the audit requirements of Title 37 Pennsylvania Code, Sections 95.239(2) and (4). 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:** Determine if inmates are being charged the correct amount for items purchased from the commissary.

Findings: Inmates are being charged the correct amount for their purchases.

2. **Procedure:** Determine if inmates are signing their order slips acknowledging receipt of what they ordered.

Findings: A sample of 30 order slips was selected for testing and all but two were signed by inmates. Two order slips could not be located so we were unable to determine if they were signed.

3. **Procedure:** Determine if grievance resolution efforts by Keefe are monitored by Jail personnel.

Findings: Grievance resolution reports are not provided by Keefe to the Jail; and therefore, grievances are not monitored by Jail personnel.

4. **Procedure:** Determine if charges for inmate telephone calls are in line with FCC rate caps.

Findings: Inmates are being charged phone rates per minute that are compliant with FCC guidelines.

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 administration of funds associated with commissary services and inmate telephone services. 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.



Richard J. Szulborski
County Controller



Gary M. Krall, CMA
Lead Auditor

June 21, 2019

cc: J. Kostura, Director of Department of Corrections
D. Penchishen, Warden Northampton County Jail