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Agreed-Upon Procedures
Report

**JAIL COMMISSARY &
INMATE TELEPHONE**

For the period April to
September 2020

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



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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 the 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 2020. 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 one were found and signed. We were unable to locate one receipt to determine if it was properly signed. It should be noted that for purchases made after April 2020, due to concerns about transmission of COVID-19, jail staff members signed on behalf of inmates. This limited physical contact between inmates and other personnel. Also, we selected one item from our sample which was for temporary use of a computer tablet; since this is not a commodity, no receipt is prepared. We noted that the amount charged to the inmate matched the rate agreed upon by the County and Keefe.

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

Findings: Keefe's Request for Proposal submitted in March 2015 addresses procedures for handling inmate issues with commissary orders. It states that it is up to the County to request a "complete report detailing all concerns/grievances received by Keefe." We could not determine if this process is currently in place at the Jail as no one that we spoke with had actually seen any reports from Keefe. It appears that the resolution process for unwanted, undelivered and returned items is handled exclusively between Keefe and the inmate. This process seems to be working as we spot-checked several returns and credits for inmate purchases and found no errors.

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

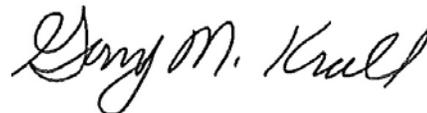
Findings: Inmates are being charged phone rates on a 16¢ per-minute basis by the Jail's phone service provider Global Tel Link (GTL). This rate is compliant with FCC guidelines.

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 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.



Tony E. Bassil
County of Northampton Controller
Easton, Pennsylvania



Gary M. Krall, CMA
Lead Auditor

May 12, 2021

cc: J. Kostura, Director of Department of Corrections
D. Penschishen, Warden, Northampton County Jail
N. Devaney, Jail Accountant