



**Audit Report on the  
Onondaga County Sheriff's Office  
Jail & Bail Trust & Agency Account**

**May 2024**

**By Onondaga County Comptroller Martin D. Masterpole**

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# SECTION I

## BACKGROUND & EXECUTIVE SUMMARY

### Background

In early 2023, the newly elected Sheriff of Onondaga County requested the Comptroller's Office audit the operations of the Sheriff's Office (Sheriffs) as related to the oversight of a multitude of bank accounts under their control. The objective of the audit would be to confirm that existing policies and procedures for the oversight of the accounts were sound or, if they're not, to explore areas where the Sheriff's Office might need to design and implement improved policies and procedures.

This audit is the third in a series to be performed on the trust and agency, grants, and cash accounts under the control of the Sheriffs. It focuses on the Jail and Bail Trust & Agency Cash Account.

In 2016, the Comptroller's Office (Comptroller) performed a similar review of the Sheriff's trust & agency accounts and various cash accounts. In 2022, a local CPA firm performed a bank account operational review. The findings and recommendations of both of those efforts were similar to those outlined in this report.

The Sheriff's Office is comprised of four departments that are responsible for providing a wide range of services to Onondaga County residents. The departments include:

- Correction Department – Oversees incarcerated individuals and the facilities that house them the Onondaga County Justice Center and the Jamesville Penitentiary.
- Custody Department – Oversees prisoner custody, security and transportation services.
- Police Department – Provides law enforcement services such as criminal investigations, patrols, internal affairs investigations, tactical operations and several other services.
- Civil Department – Manages all business-oriented operations. Oversees and enforces legal civil processes and the subsequent receiving, reviewing and collection of appropriate fees for these services.

This report focuses on the **Jail and Bail Trust & Agency Cash Account**, which contains funds received for people who have committed felonies, misdemeanors and infractions in the City of Syracuse, towns, and villages in Onondaga County and are remanded to jail holding. The bail funds collected for these other jurisdictions in Onondaga County are deposited in this account and then checks are cut to the respective jurisdiction at the appropriate time. The intent is to have a zero balance account, as bail receipts are deposited in the bank account and checks are written.

The Bail Office keeps a written log of all bail that has been posted. This log includes information such as the date the defendant was booked in jail, the date the defendant was released from jail, defendant's name, bail amount, bailer's name, signature of the deputy who is logging the bail into the log, the name of the judge presiding over the case, the court overseeing the case, the receipt number assigned to the bailer, the check number written to the court, the account the check was written from, and the date the deposit slip was prepared by the Bail Cashier.

### **Executive Summary**

During our audit of the Jail and Bail Trust & Agency Cash Account we found the following:

1. We noted the following internal control and compliance issues:
  - a. Bail deposits are not being made in accordance with written Sheriff's directives.
  - b. Insufficient safeguarding of assets.
  - c. Improper segregation of duties among staff.
  - d. Non-compliance with standard procedures for check issuance and distribution.
  - e. Unsafe cash handling and exchanging practices between employees.
  - f. Inadequate bank reconciliation process in use.
2. Our high level recommendations include the following:
  - We recommend bank deposits are made in accordance with Sheriff's directive SHR-046.
  - We recommend mailing checks after deposits have been made.
  - We recommend storing the bail money inside a locked coin bag and keeping both the desktop and floor safes, located in the Bail Office, locked at all times in between monetary transfers.
  - We recommend cash is recounted when an exchange takes place.
  - We recommend bank reconciliations include all pertinent data.

## **SECTION II**

### **SCOPE AND METHODOLOGY**

**Time Period Covered:** January 1, 2023 – July 31, 2023

**Scope and Objectives:**

The purpose of this report is to provide information and recommendations to the Sheriff's Office Administration related to internal controls, processes, and procedures for the Jail and Bail Trust & Agency Account and related areas of operations.

Our objectives were to:

- Review Sheriff's Office policies and procedures related to the above areas
- Review Sheriff's Office bail processing transactions and related trust & agency practices
- Provide the Sheriff's Office Administration with information and recommendations related to bail processes and procedures to improve internal controls, effectiveness, and efficiency

**Methodology:**

In order to complete our objectives we:

- Reviewed relevant County and Sheriff's Office policies and procedures to determine the expectations for Jail and Bail practices
- Interviewed various staff responsible for the above areas to determine specific practices for these areas
- Summarized current practices for the above areas
- Tested a sample of transactions and processes relating to these areas
- Analyzed and compared expected, required, and best practices to current conditions and developed draft recommendations
- Discussed draft recommendations with Sheriff Office Management for their input and practicality evaluation
- Finalized recommendations and included them in this report

## SECTION III FINDINGS & RECOMMENDATIONS

During the course of the audit, we noted:

### **Jail & Bail Cash Account**

1. We noted 61 out of 65 cash bail receipts were not made in accordance with the Sheriff's directive SHR-046, Fiscal Management, section IV. Cash Management Procedure (F). Cash Bail (2), "All cash bails will be deposited in the appropriate checking account by the end of the next banking day following the day of receipt". Based on our testing, cash bails are being deposited from 3 to 19 business days after receipt. This is illustrated below:

<b><u>Jail &amp; Bail Cash Account</u></b>		
<b>Deposits Held More Than Two</b>		
<b>Business Days</b>		
<b>Business Days Held</b>	<b>Number of Deposits</b>	<b>Amount</b>
3 to 6	30	\$72,023
7 to 10	22	\$55,537
11 to 14	7	\$9,417
15 to 19	2	\$5,006
		<u>\$141,983</u>

A. **Recommendation:**

*We recommend individuals responsible for the preparation, processing, and depositing of cash bail receipts are informed of the importance of performing their duties in a timely fashion and adhere to the requirements of the Sheriff's Written Directive for SHR-046 Fiscal Management. The same recommendation was given for a similar account in the 2016 audit performed by the Comptroller's Office.*

2. We noted 4 instances in which Jail and Bail account funds were deposited into the incorrect bail checking account. These errors occurred when the Bail Cashier was not available and other employees were filling in. Once the Bail Cashier returned, the errors were corrected.

B. **Recommendation:**

*We recommend the Sheriff's Office review Written Directive SHR-046, Fiscal Management, and ensure all funds are deposited in the appropriate account. We further recommend employees receive cross-training to ensure the Bail Cashier's duties are handled appropriately in their absence, as recommended in the 2016 audit performed by the Comptroller's Office.*

Per Sheriff's directive, CVL-008 Financial Transactions, section IV. Procedures (H). Bank Deposit (1), "Currency and other monetary instruments received shall be deposited in a secure envelope before the close of the business day following the day in which such funds were received". (H) (1) (f) "The Civil Fiscal Deputy will prepare and initial the deposit slip and place it with the items to be deposited in a secure envelope". 1.) "Cash will be placed in the deposit envelope on a daily basis". (H) (1) (g) "The deposit envelope is locked in the business office drop safe until it is taken to the bank on the next business day by a Field Operations Section Deputy".

3. We noted several deposit envelopes were not prepared on a daily basis, as per the above directive. This issue is also a contributing factor in untimely bank deposits. This is depicted in the table below:

<b><u>Jail &amp; Bail Cash Account</u></b>		
<b>Business Days Taken to Prepare Cash Bail Deposits</b>		
<b>Days to Prepare</b>	<b>Number of Bails</b>	<b>Total Dollar Amount</b>
0 to 1	178	\$366,711
2 to 3	62	\$33,252
4 to 5	10	\$617
6 to 7	6	\$105

C. Recommendation:

*We recommend the Sheriff's administration reiterate the importance of adhering to the Sheriff's Written Directive, CVL-008 Financial Transactions, to its staff. If it is deemed necessary, a specific Jail and Bail Directive should be devised and implemented to address the processing of receipts, making deposits, check writing, and bank account reconciliations.*

4. We noted there are two safes in the Bail Office, a Gardall depository (desktop) safe and a Mosler (floor) safe. The desktop safe has a slot to deposit the checks and cash without having to unlock or open it, and is where bail money is stored when it is first collected from the bailer.

When bail money is prepared for deposit by the Bail Cashier, it is removed from the desktop safe and placed in the floor safe in a sealed envelope inside of an unlocked coin bag until the Deputy comes to take the deposit to the bank. The Sheriff's Office blank check stock for the bail accounts, all cash and all checks prepared for deposit with the bank, and the key to the desktop safe are kept in the floor safe. This floor safe is left unlocked during the day while the Bail Cashier is in the office, thus creating a potential risk to the contents of both safes.

D. Recommendation:

*We recommend storing the bail money, prepared for deposit by the Bail Cashier, inside a locked coin bag and keeping both the desktop and floor safes locked at all times in between monetary transfers. We also recommend directive CVL-008 be revised and/or expanded upon to specifically address Jail and Bail funds.*

5. We noted there are no cameras in the records area or bail office, where large amounts of money are received and stored. At times there has been more than \$25,000 left unattended in the Mosler floor safe while the Bail Cashier is off on weekends and weeknights.

E. Recommendation:

*We recommend the Sheriff's Office consider installing a camera in the bail office as a means to add another layer of security in this area.*

6. We noted, of the seven Sheriff's Office staff members who are authorized to sign checks, two also have the combination to the Mosler floor safe containing the blank check stock. This represents a control weakness. Adhering to a standard practice of preventing a single person from having enough control over any transaction is crucial to minimizing the risk of errors or irregularities.

F. Recommendation:

*We recommend the check stock be stored in a location other than the Bail Office, so as to be inaccessible to any employee authorized to sign checks. We further recommend consideration be given to creating a Check Log Book and sign-off procedures for checks removed from stock.*

Per Sheriff's Directive, CVL-008 Financial Transactions, section VII. Security (A) (2) (c), "When an employee who was entrusted with a combination leaves our employment, the combination will be changed".

7. We noted the combination to the floor safe has not been changed since prior to December 2007. Since then, staff members within the division have retired or transferred to other divisions. We were unable to determine the last time the safe combination was changed or to identify the individuals who possessed the combination prior to the three current employees with access.

G. Recommendation:

*We recommend the Sheriff's office institute a routine practice of periodically changing the floor safe combination, particularly during periods of employee turnover. Additionally, we suggest maintaining a record that includes the names of individuals authorized to access*

*the combination and each change date. This proactive approach will contribute to bolstering the security protocol surrounding the floor safe.*

8. We noted the same individual responsible for receiving bail money is also responsible for the preparation of deposits, check writing, and has access to blank check stock. This signifies an internal control weakness due to a lack of segregation of duties. The general rule should be that no one person can control enough of any one transaction so an error or irregularity could occur and during their normal course of duties someone could hide or falsify the transaction and conceal the errors to avoid detection. The same finding was noted in a 2016 audit performed by the Comptroller's Office.

H. Recommendation:

*We recommend the Sheriff's Office assign enough staff to separate these responsibilities to improve and strengthen internal controls. We recommend the implementation of a "two-touch" system that allows for one person to create/initiate a payment, but it will not be released until it is approved by a separate individual, as recommended by a local CPA firm in 2022.*

Per Sheriff's directive, CVL-008 Financial Transactions, section IV. Procedures (E). Transfer of Funds between Employees (1) (a) (1) "The receiving employee shall count the funds received in the presence of the transferring employee, and both employees shall sign".

9. We noted cash bail is counted by the Bail Cashier and placed in a sealed envelope (not a lockable bank bag) for a Deputy to take the deposit to the bank. However, the Deputy does not actually recount the cash in the presence of the Bail Cashier to verify the amount in the deposit. This practice has the potential of placing two employees in a compromising position if there is a discrepancy with the deposit.

I. Recommendation:

*We recommend cash readied for deposit be re-counted in the presence of the individual receiving the cash, and sign off procedures be implemented to document and attest to the fact cash has been exchanged between employees, per the Sheriff's Written Directive CVL-008. The same recommendation was given in the 2016 audit performed by the Comptroller's Office.*

As described in finding # 4, when bail money is received by the Bail Cashier it is stored in the Gardall desktop safe until the deposit is prepared. According to the Bail Cashier, and per the provided narrative, the standard procedure involves writing checks to the City, towns, and villages at the time of deposit preparation, with mailing of checks occurring after the deposit has gone to the bank.



10. We noted 4 instances out of 65 deposits where checks to the City, Towns, and Villages were being written preceding the deposit preparation, deviating from the established narrative.
11. We noted 76 checks were mailed to the City, towns, and villages prior to the deposit reaching the bank. Specifically, 27 of the checks were cashed on the same day the deposit was made, while 49 were cashed before the deposit was made. Among the identified 76 checks, 48 were for \$1 bails, with the remaining 28 varying from \$10 to \$5,000 each. Given the account's zero-balance structure, where all collected bail funds are promptly redistributed, potential issues may arise if deposits are not timely and the account lacks sufficient funds to cover written checks.
12. We noted on the following 2 occasions the bank account balance had reached critically low levels, as a result of bail money not being deposited in a timely manner. Thus, posing a potential risk of insufficient funds to cover the liability of outstanding checks and checks issued before respective receipts were deposited. Specific instances include:
  - On May 1, 2023, the bank account balance was \$5, while \$3,008 in cash bail was being held until it was deposited on May 5, 2023. Although we were unable to determine the exact date the checks were mailed out, we confirmed at least 4 of the 12 issued checks were mailed prior to deposit, due to the fact they were cashed on or before the day of deposit. Notably, 1 of these 4 issued checks for \$1 was even cashed a day before the deposit cleared with the bank. Luckily, all 4 checks were for \$1 each, so they cleared the bank, but if they had been for more money, they had the potential of bouncing.
  - On June 7, 2023, the bank account balance was \$10, while \$3,011 in cash bail was being held until its deposit on June 8, 2023. We are unable to determine the date the checks were mailed, but analysis indicates that at least 6 of the 15 issued checks were mailed before the deposit, evidenced by their next-day cashing post-deposit. 5 of the 6 checks were \$1 bails, and the remaining check was for \$1,000. In order for the checks to clear the bank on June 9, 2023, the day after the deposit, it is apparent they were mailed out prior to the deposit and had the potential of bouncing.

J. Recommendation:

*We recommend the Sheriff's Administration develop and implement policies and procedures to ensure bail receipts are processed and deposited timely and checks are written and/or mailed after the deposit has been made. This will avoid the potential of bouncing checks.*

Per Sheriff's directive, CVL-008 Financial Transactions, section IV. Procedures, Disbursements section (I) (1) (h), "Checks that have not yet been cashed are listed each month on the outstanding check report and reconciled to the monthly bank statement" and (1) (i), "Every bank account controlled by the civil office shall be reconciled monthly by the Civil Fiscal Deputy, no later than

the 10th day of the month following the monthly period to be reported. This reconciliation shall include monthly receipts and disbursements, the adjusted bank balance, a list of outstanding checks and deposits in transit, any other adjustments and analysis of the cash balances".

13. We noted 6 of the 7 monthly bank reconciliations were not completed timely in accordance with the above directive. A similar finding was reported by a local CPA firm to the Sheriff's Office in 2022. This is illustrated in the chart below:

<b><u>Jail &amp; Bail Cash Account</u></b>		
<b>Bank Reconciliations Completed</b>		
<b>After the 10th of the Month</b>		
<b>Month</b>	<b>Date Reconciled</b>	<b>Days Exceeding Deadline</b>
January	February 14, 2023	4
February	March 15, 2023	5
March	April 27, 2023	17
May	June 29, 2023	19
June	July 19, 2023	9
July	August 17, 2023	7

K. Recommendation:

*We recommend the Sheriff's Office review their current procedures and institute measures to ensure monthly bank reconciliations are performed in accordance with Sheriff's directive CVL-008.*

14. We noted the current process of reconciling is not being performed appropriately and in accordance with the above directive as it fails to account for bail receipts collected but not deposited (cash bail held) and the outstanding checks are not being accurately tracked. These are two key components in preparing a true bank reconciliation.

To address this, the Bank Balance should be adjusted to reflect cash bail held but not deposited, and the Outstanding Checks Report should encompass all checks written in the current month, regardless of whether the corresponding deposit has been processed by the bank.

15. We noted in 4 out of 7 months, as a result of improper reconciliations being prepared, the reconciled bank balance total and outstanding checks balance were understated on the monthly reconciliations, as demonstrated below:

<b><u>Jan. 2023 Sheriff's Bank Reconciliation</u></b>	
BANK RECONCILIATIONS	
MONTH Jan. 23	
BANK BALANCE	\$6,003
DEPOSITS NOT ON LEDGER	\$0.00
<b>TOTAL</b>	<b><u>\$6,003</u></b>
LESS	
CHECKS OUTSTANDING	\$6,003
CHECK NOT YET WRITTEN	
DEPOSITS NOT ON LEDGER	\$0.00
Integrated Domestic Violence Bail	\$0.00
<b>TOTAL SUBTRACTIONS</b>	<b><u>\$6,003</u></b>
DIFFERENCE	\$0.00

<b><u>Proper Bank Reconciliation January 2023</u></b>	
Bank Balance <sup>1</sup>	\$6,003
Cash Bail Held <sup>2</sup>	<b>\$16,002</b>
<b>Total:</b>	<b><u>\$22,005</u></b>
Less	
Checks Outstanding <sup>3</sup>	\$6,003
Checks Written <sup>4</sup>	<b>\$16,002</b>
<b>Total Subtractions:</b>	<b><u>\$22,005</u></b>
Difference:	\$0.00

**MUST  
INCLUDE**

<sup>1</sup> **Bank Balance**: The cash balance available in the bank account at the end of the month - found on the bank statement.

<sup>2</sup> **Cash Bail Held**: Bail funds collected, but not yet deposited with the bank.

<sup>3</sup> **Checks Outstanding**: Checks that have been written, but have not cleared the bank.

<sup>4</sup> **Checks Written**: Checks that have been written and are associated with cash bail receipts that have not been deposited. These should be included in the Outstanding Checks Report list.

L. **Recommendation:**

*We recommend the Sheriff's Office implement a revised reconciliation process that adheres to the stated directive CVL-008. This revised process should include reviewing the bank account to be sure deposits have been made prior to mailing checks. We further recommend the Sheriff's Office deposit bail funds within a timely manner to mitigate discrepancies and ensure the Bank Balance accurately reflects all funds received.*

16. We noted the Administrative Assistant is not being provided with all the needed documentation to ensure deposits and checks are appropriate when compared to the bank statements during the preparation of the reconciliation. Documentation needed includes written check copies, Cash Bail Forms, the Bail Log Book, Exoneration Letters and/or bail release documentation. Without written check copies, the Administrative Assistant is unable to verify the details on the check.

M. **Recommendation:**

*We recommend the Sheriff's Office review their current procedures and implement methods to ensure these documents are always included in the reconciliation process.*

Per Sheriff's directive, CVL-008 Financial Transactions, Disbursements section IV. Procedures, Disbursements section (I) (1) (k), "Logs will be maintained for inventory control and to document issuance of checks".

17. We noted an omission in the Bail Log, whereby the whole line of pertinent information such as the issued check number, presiding Judge, and Court information was missing. The Bail Log serves as a comprehensive record of all bail funds collected by the Sheriff's Office for bailed-out defendants, including issued check numbers. It is important that daily cash and checks received are reconciled to the Bail Log book to ensure the accuracy of records and maintain a reliable account of the funds collected and distributed.

N. Recommendation:

*We recommend the Sheriff's Office designate responsible personnel to perform a daily reconciliation and sign-off for cash and checks received with the entries in the Bail Log, to ensure compliance with the above section of directive CVL-008.*

**Other Findings:** We noted the following findings related to clerical and records retention errors in the course of our audit:

- 3 instances where received bail funds were missing the backup, which includes deposit slips and Bank Transaction receipts
- 3 instances where deposit slips and the corresponding Bank Transaction receipts were erroneously attached to the incorrect monthly bank reconciliation
- 2 instances where deposit slips were attached with the wrong Bank Transaction receipt
- 3 instances where the date was missing on the deposit slip prepared by the Bail Cashier
- 6 instances where deposit slips and Bank Transaction receipts for a separate Trust and Agency account were found with the Jail & Bail Account monthly reconciliations
- 2 instances where the Outstanding Check List within the Bank Reconciliation packet contained incorrect dates for the listed checks
- 1 instance where a check is erroneously recorded in the Bail Log Book for an incorrect amount. The Check Register and Bank Statement show the check is \$500, but in the Bail Log Book the check was recorded as \$200.

O. Recommendation:

*We recommend the Sheriff's administration implement review procedures prior to the finalization and filing of all documentation and reports to guarantee completeness and accuracy.*

## SECTION V MANAGEMENT RESPONSE

### Response to Audit Report on the Onondaga County Sheriff's Office Jail & Bail Trust & Agency Account

May 3, 2024

By Chief Lisa Dell

First and foremost, I would like to thank the County Comptroller for the time and effort that his staff dedicated to the above listed audit.

Each section will be addressed in the order it was outlined in the report provided.

#### **BACKGROUND & EXECUTIVE SUMMARY:**

This office recognizes the weakness in the current system being used and will begin implementing changes to minimize the risk involved in the processes. We will also ensure that proper training is provided and that moving forward there will be an adherence to department policies and procedures.

#### **JAIL & BAIL CASH ACCOUNT: (Response to recommendations 1- 17)**

*1.A. Recommendation: We recommend individuals responsible for the preparation, processing, and depositing of cash bail receipts are informed of the importance of performing their duties in a timely fashion and adhere to the requirements of the Sheriff's Written Directive for SHR-046 Fiscal Management. The same recommendation was given for a similar account in the 2016 audit performed by the Comptroller's Office*

This is a valid concern and will be addressed with the Booking Section Supervisor. Procedures and policies will be adhered to as best as possible. We do recognize that with staffing turnover and short staffing issues, this has been overlooked.

*2. B. Recommendation: We recommend the Sheriff's Office review Written Directive SHR-046, Fiscal Management, and ensure all funds are deposited in the appropriate account. We further recommend employees receive cross-training to ensure the Bail Cashier's duties are handled appropriately in their absence, as recommended in the 2016 audit performed by the Comptroller's Office.*

We do recognize the importance of cross training to ensure duties are handled in the absence of the designated Bail Cashier. The Deputy Sheriff Chief - Custody or his/her designee will make every attempt to identify personnel to be trained proficiently to complete these tasks in the absence of the Bail Cashier.

**3. C. Recommendation: We recommend the Sheriff's administration reiterate the importance of adhering to the Sheriff's Written Directive, CVL-008 Financial Transactions, to its staff. If it is deemed necessary, a specific Jail and Bail Directive should be devised and implemented to address the processing of receipts, making deposits, check writing, and bank account reconciliations.**

We interpret that written directive CVL-008 addresses only financial transaction procedures for civil processes recorded in the Soft Code records management system within the Civil Division of the Sheriff's Office. The Jail and Bail financial functions are not performed in the Civil Division but in the Custody Division, a 24-hour operation, unlike the Civil Division that operates on a Monday – Friday 8 am to 4 pm hours. Directive SHR-046 specifically addresses Cash Bail procedures and deposits. CUS-284 addresses the duties of the Bail Cashier. and the duties of the Booking Section Supervisor as it relates to the financial accounts and funds of inmates. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts. In addition, the Booking Section Supervisor will ensure that the deposit is going to the bank daily and will be documented in the Supervisor's daily watch summary that is distributed daily.

**4. D. Recommendation: We recommend storing the bail money, prepared for deposit by the Bail Cashier, inside a locked coin bag and keeping both the desktop and floor safes locked at all times in between monetary transfers. We also recommend directive CVL-008 be revised and/or expanded upon to specifically address Jail and Bail funds.**

We recognize that safes are to be always locked in the Bail Office. We will review policies and procedures to ensure this is in a written directive and they are being adhered to. The recommendation that deposits be put inside of a locked coin bag is not feasible as deposits are put in the night deposit box at the bank. The shortage of staffing makes it nearly impossible to go to the bank during bank hours to retrieve the locked bag. We currently use a tamper resistant sealed money bag for Jail and Bail deposits.

**5. E. Recommendation: We recommend the Sheriff's Office consider installing a camera in the bail office as a means to add another layer of security in this area.**

We will explore the feasibility and affordability of installing a camera in the Bail Office.

**6. F. Recommendation: We recommend the check stock be stored in a location other than the Bail Office, so as to be inaccessible to any employee authorized to sign checks. We further recommend consideration be given to creating a Check Logbook and sign-off procedures for checks removed from stock.**

The need for this policy to be changed is recognized and steps have been taken to store checks in the Supervisor's office at the jail. A check logbook to include sign off procedures for checks that have been removed from stock has been developed and will be implemented in the Bail Office.

**7. G. Recommendation: We recommend the Sheriff's office institute a routine practice of periodically changing the floor safe combination, particularly during periods of employee**

***turnover. Additionally, we suggest maintaining a record that includes the names of individuals authorized to access the combination and each change date. This proactive approach will contribute to bolstering the security protocol surrounding the floor safe.***

At the time of receiving this audit response, the floor safe combination had been changed. Signors on the checks no longer have the combination to the safe. We recognize the importance of creating and keeping a log to document the names of personnel authorized to access the safe and the periodic change of the combination. It should be noted that at the time of this response, signors on the checks no longer have the combination to the safe.

***8. H. Recommendation: We recommend the Sheriff's Office assign enough staff to separate these responsibilities to improve and strengthen internal controls. We recommend the implementation of a "two touch" system that allows for one person to create/initiate a payment, but it will not be released until it is approved by a separate individual, as recommended by a local CPA firm in 2022.***

This recommendation is already in effect and oversight by the Booking Section Supervisor will ensure it is followed accordingly.

***9. I. Recommendation: We recommend cash readied for deposit be re-counted in the presence of the individual receiving the cash and sign off procedures be implemented to document and attest to the fact cash has been exchanged between employees, per the Sheriff's Written Directive CVL008. The same recommendation was given in the 2016 audit performed by the Comptroller's Office.***

We acknowledge the importance of this recommendation. Steps will be taken to ensure this procedure is implemented and adhered to. We are currently preparing and will be implementing a daily cash reconciliation form to be signed by the preparer of the deposit and the receiver of the monies after re-count to document that the procedure is being followed. Again, it is our interpretation that written directive CVL-008 addresses only financial transaction procedures for civil processes recorded in the Soft Code records management system within the Civil Division of the Sheriff's Office and not for the procedures for the Jail and Bail accounts. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts. In addition, the Booking Section Supervisor will ensure that the anticipated new procedures and directive are being followed.

***10, 11 & 12. J.***

***Recommendation: We recommend the Sheriff's Administration develop and implement policies and procedures to ensure bail receipts are processed and deposited timely and checks are written and/or mailed after the deposit has been made. This will avoid the potential of bouncing checks.***

We will ensure that directive CUS-284 is being followed as regards to making timely deposits to the bank. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and

bank account reconciliation for the Jail and Bail accounts. In addition, the Booking Section Supervisor will ensure that the anticipated new procedures and directive are being followed. Deposits made will be documented and made part of the Supervisor's daily watch summary that is distributed daily.

***13. K. Recommendation: We recommend the Sheriff's Office review their current procedures and institute measures to ensure monthly bank reconciliations are performed in accordance with Sheriff's directive CVL-008.***

It is our interpretation that written directive CVL-008 addresses only Civil processes to include bank reconciliation on Civil bank accounts involving the Soft Code records management system and not for the bank accounts pertaining to Jail and Bail monies. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts.

***14, 15. L. Recommendation: We recommend the Sheriff's Office implement a revised reconciliation process that adheres to the stated directive CVL-008. This revised process should include reviewing the bank account to be sure deposits have been made prior to mailing checks. We further recommend the Sheriff's Office deposit bail funds within a timely manner to mitigate discrepancies and ensure the Bank Balance accurately reflects all funds received.***

It is our interpretation that written directive CVL-008 addresses only Civil processes to include bank reconciliation on Civil bank accounts involving the Soft Code records management system and not for the bank accounts pertaining to Jail and Bail monies. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts.

We also agree with the recommendation that *cash bail held* needs to be accounted for and a new bank reconciliation form will be developed to document and incorporate these monies in the reconciliation process.

***16. M. Recommendation: We recommend the Sheriff's Office review their current procedures and implement methods to ensure these documents are always included in the reconciliation process.***

We disagree with this finding as the Administrative Assistant is provided with all needed documentation to ensure deposits and checks are appropriate when compared to the bank statements during the preparation of the reconciliation. We do however agree with the recommendation that *cash bail held* needs to be accounted for and a new bank reconciliation form will be developed to document and incorporate these monies in the reconciliation process.

***17. N. Recommendation: We recommend the Sheriff's Office designate responsible personnel to perform a daily reconciliation and sign-off for cash and checks received with the entries in the Bail Log, to ensure compliance with the above section of directive CVL-008***



It is our interpretation that CVL-008 addresses only the civil processes in the Civil Division and that SHR-046 and CUS-284 pertains to financial processes (bail) in the Custody Division. We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts. The directive will include best practices to ensure that there is in fact clarity and direction of how all aspects of the accounts are to be handled along with supervisory review prior to finalization and filing of paperwork.

**OTHER FINDINGS:**

***O. Recommendation: We recommend the Sheriff's administration implement review procedures prior to the finalization and filing of all documentation and reports to guarantee completeness and accuracy.***

We agree with the finding that a specific Jail and Bail directive should be devised for the purpose of clarity to address the processing of receipts, making deposits, check writing and bank account reconciliation for the Jail and Bail accounts. A new written directive pertaining to bail funds will be developed and reviewed by the Administration before it is put into effect. The directive will include best practices to ensure that there is in fact clarity and direction of proper money storage and how all aspects of the accounts are to be handled along with supervisory review prior to finalization and filing of paperwork.