



Financial Review of the Onondaga County Sheriff's Custody Division's General Fund

For the Year Ending December 31, 2023

By Onondaga County Comptroller Martin D. Masterpole

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SECTION I

BACKGROUND AND EXECUTIVE SUMMARY

Background

Onondaga County Sheriff's Accreditation Manager requested the Onondaga County Comptroller's Office to perform a financial audit of the Custody Division's (Justice Center) expenditures for the year ending December 31, 2023. The audit is one component of the overall renewal of accreditation with the American Correctional Association (ACA). They were last certified by the ACA in 2017 and must re-apply for accreditation every three years.

Per the ACA accreditation manual:

"ACA performance-based standards and expected practices address services, programs, and operations essential to effective correctional management. Through accreditation, an agency is able to provide an environment that safeguards the life, health, and safety of the public, staff and offenders while at the same time providing the necessary education, work, religious, and rehabilitative opportunities that enable an offender to prepare for successful reintegration into the community. Performance-based standards and expected practices set by ACA reflect best practices and current relevant policies and procedures and function as a management tool for over 1,300 correctional agencies in the United States."

We audited the General Fund Custody Division expenditures, as reported in Onondaga County's financial system (PeopleSoft), for the calendar year ending December 31, 2023.

Executive Summary

During the course of the audit, there were no significant findings related to the Sheriff's Custody Division's General Fund expenditures as reported in the County's financial system.

SECTION II

SCOPE AND METHODOLOGY

Scope and Objectives

The scope of this audit was calendar year December 31, 2023 Sheriff's Custody Division General Fund expenditures.

Our objectives for this audit were to determine if:

- The expenditures, as charged, were associated with the Custody Division's activities.
- The appropriate personnel approved the expenditures in PeopleSoft.
- The amounts paid were supported with appropriate documentation.

Methodology

In order to complete our objectives we:

- Reviewed laws, policies, procedures and regulations for accreditation by the ACA.
- Reviewed the accreditation manual and other relating documentation.
- Inquired of management the approval process and personnel authority to approve expenditures.
- Tested a sample of General Fund expenditures in PeopleSoft from 2023 charged to the Custody Division.

SECTION III
Sheriff's Custody Division's
General Fund Expenditures

The Sheriff's Administration is responsible for implementing financial internal controls and ensuring the controls are operating effectively. The Comptroller's Office responsibility is to audit and prepare the financial statement below. The presentation below fairly represents the Sheriff's Custody Division's General Fund expenditures for the year ending December 31, 2023.

<u>General Fund's Sheriff's Custody Division</u>		
<u>Expenditures as Reported in PeopleSoft</u>		
<u>For the Year Ending 12/31/2023</u>		
Wages	\$	22,003,934
Fringe		9,583,185
Supplies		556,668
Contractual		16,797,183
IT Services		1,025,553
Maintenance in Lieu of Rent		2,345,634
Legal Services		255,482
Fiscal Operations		149,306
Maintenance & Repairs		730,990
Rents		35,073
Utilities		193,164
All Other Expenses		1,021,534
Total Expenditures for 2023	\$	54,697,706

SECTION IV

Management Response

Onondaga County Sheriff's Office

Tobias Shelley
Sheriff
Jeffrey T. Passino
Undersheriff



Matthew Fischer	Chief Deputy Police Department
John S. Drapikowski	Chief Deputy Custody Department
Richard Miori	Chief Deputy Correction Department
Lisa Dell	Chief Deputy Civil Department
Maureen Murphy	Chief Deputy Administration
Craig Belcher	Chief Deputy Special Enforcement

Sheriff's Office	315-435-3044
Police Department	435-3036
Human Resources	435-1767
Civil Department	435-3060
Correction Department	435-5581
Custody Department	435-1717
Criminal Investigations	435-3081
Police Records	435-3010
Custody Records	435-1782

Pete Headd
Deputy Comptroller, Audit Division
Onondaga County Comptroller's Office

June 13, 2024

Mr. Headd,

Thank you for conducting and completing the required American Correctional Accreditation audit of the Sheriff's Office Justice Center. I have reviewed the report and accept the findings.

Again, thank you so very much for completing this report!!

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Ferguson".

Martin Ferguson, MPA
Assistant Deputy Custody Chief
Onondaga County Sheriff's Office