



Financial Audit of the Onondaga County Sheriff's Custody Department

For the Year Ending December 31, 2020

By Onondaga County Comptroller Martin D. Masterpole

Report Index

Report Section	Section Name	Page Number
I	Background and Executive Summary	2
II	Scope and Methodology	3
III	Custody Division Expenditures as Reported in PeopleSoft	4

SECTION I

BACKGROUND AND EXECUTIVE SUMMARY

Background

A request was made of the Onondaga County Comptroller's Office by the Accreditation Manager of the Onondaga County Sheriff's Office to perform a financial audit of the Custody Division (Justice Center) expenditures for the year ending December 31, 2020. The audit is to be one component of Sheriff's Office renewal of accreditation with the American Correctional Association (ACA). They were originally certified by the ACA in 2017 and must re-apply for accreditation every three years.

Per the ACA accreditation manual:

“ACA performance 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 standards and expected practices set by ACA reflect best practices and current relevant policies and procedures and function as a management tool for over 1,500 correctional agencies in the United States.”

We audited the General Fund Custody Division expenditures, as reported in Onondaga County's financial system, for the calendar year ending December 31, 2020.

Executive Summary

During the course of this audit, we did not note any significant findings related to the General Fund expenditures reported in the County's financial system (PeopleSoft) which were ultimately charged to the Sheriff's Custody Division.

SECTION II

SCOPE AND METHODOLOGY

Scope and Objectives

The scope of this audit was calendar year December 31, 2020 Sheriff's Custody Division 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 of approval process and personnel authority to approve expenditures.
- Tested a sample of General Fund expenditures in PeopleSoft from 2020 charged to the Custody Division.

SECTION III
CUSTODY DIVISION EXPENDITURES AS
REPORTED IN PEOPLESOFT

The Sheriff's Administration is responsible for implementing financial internal controls and ensuring the controls are operating effectively. The Comptroller's Office responsibility was to audit and prepare the financial statement below. The presentation below fairly represents the expenditures of the General Fund Sheriff's Custody Division for the year ending December 31, 2020.

<u>General Fund's Sheriff's Custody Division</u>		
<u>Expenditures as Reported in PeopleSoft</u>		
<u>For the Year Ending 12/31/2020</u>		
Wages	\$	18,200,443
Fringe		6,361,024
Supplies		368,075
Contractual		11,626,491
Info Tech Services		657,640
Main in Lieu of Rent		818,489
Fiscal Operations		68,052
Main and Repairs		137,859
Rents		28,492
Utilities		184,729
All Other Expenses		1,053,385
Total Expenditures for 2020	\$	39,504,679