
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT

To the County Audit Committee
County of Ulster, New York

and

Mr. James R. Hanstein
Superintendent, County Jail
County of Ulster, New York:

We have performed the procedures enumerated in Exhibit A (attached), which were agreed to by the Superintendent of the County of Ulster, New York Jail (the "Jail") solely to assist you in evaluating your compliance with the New York Code of Rules and Regulations ("NYCRR") Part 7016 for the year ended December 31, 2013. The Superintendent is responsible for evaluating the compliance with NYCRR Part 7016. This engagement to apply agreed-upon procedures was performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Superintendent. Consequently, we make no representation regarding the sufficiency of the procedures described in Exhibit A, either for the purpose of which this report has been requested, or any other purpose.

We were not engaged to, and did not perform an audit, the objective of which would be an expression of an opinion on the Jail's compliance with NYCRR Part 7016. Accordingly, we do not express such an opinion. 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 use of the County Legislature, Superintendent of the Jail, and the New York State Commission of Correction and should not be used by those who have not agreed to the procedures.

Drescher & Malecki LLP

October 3, 2014

Agreed-Upon Procedures

As requested, we have performed the following agreed-upon procedures as of December 31, 2013. The results of those procedures are as follows:

NYCRR 7016.1 – Commissary Accounts:

1. We ascertained that the Ulster County Sheriff has established a commissary to allow prisoners to purchase items consistent with the health and welfare of prisoners and the operations of the facility. Procedures performed within these agreed-upon-procedures have exhibited the establishment and purpose of the commissary as that prescribed by NYCRR.
2. We ascertained that the prices of items offered for sale have been fixed by an official in charge. The results of our procedures indicated that the commissary is self-supporting and that commissions are earned on sales.
3. We obtained Ulster County bank statements and noted that a separate bank account was maintained for commissary operations and utilized for the purposes of prisoner welfare and rehabilitation.
4. We randomly selected a sample of inmate purchases and traced them to supporting documentation to substantiate inmate purchases. Randomly selected a sample of purchases made from the commissary profits and traced to supporting documentation to substantiate purchases. No exceptions were noted.

NYCRR 7016.2 – Inmate Accounts:

5. We randomly selected a sample of inmates and determined that each had an institutional fund, noting that deposits were made into individual's institutional funds as received.
6. We ascertained that the Jail has authorized payments to be made in one of the following three ways: through cash orders received at the Sheriff's department via mail, through one kiosk system located in the Sheriff's building, or through the TouchPay system, which is for online payments. Both the kiosk and the TouchPay system are administered through Aramark and other third-party contractors.