



INDEPENDENT ACCOUNTANT'S REPORT

To the Judge and Commissioners Court
Polk County
Livingston, Texas

We have performed the procedures enumerated below, which were agreed to by the Polk County Auditor. The procedures were specified by Polk County related to the Polk County Jail Commissary and Inmate Trust Funds internal procedures and Texas Local Government Code 351.0415 for the period of October 1, 2018 through September 30, 2019, and are the responsibility of the Polk County Auditor. The sufficiency of these procedures is solely the responsibility of the Polk County Auditor. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which the report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Review the contract with Lone Star Commissary to determine that the contract is current.

We reviewed the contract noting that the contract was signed in 2015 and covers the period examined.

Select a sample of commissary orders for the following:

Trace weekly orders to the transaction detail.

No exceptions were found as a result of applying the procedure.

Recalculate the invoice.

No exceptions were found as a result of applying the procedure.

Recalculate the commission.

No exceptions were found as a result of applying the procedure.

Trace orders to selected individual inmate account detail.

No exceptions were found as a result of applying the procedure.

Trace payments to the Trust fund bank statement.

No exceptions were found as a result of applying the procedure.

Select a sample of receipt reports for the following:

Trace receipt report to the transaction detail.

No exceptions were found as a result of applying the procedure.

Trace receipts to selected individual inmate account detail.

No exceptions were found as a result of applying the procedure.

Trace receipts to the Trust fund bank statement.

No exceptions were found as a result of applying the procedure.

Select a sample of individual inmate account activities for the following:

Trace receipt and disbursements to the transaction detail.

No exceptions were found as a result of applying the procedure.

Trace disbursements for medical charges to the general ledger detail.

No exceptions were found as a result of applying the procedure.

Trace check-in and final check-out receipts and payments to the Trust fund bank statement.

No exceptions were found as a result of applying the procedure.

Examine the Trust fund bank statements and reconciliations for the following:

Review for timeliness in reconciliation.

No exceptions were found as a result of applying the procedure.

Review for unusual activity.

Noted stale checks that the County Auditor indicated had been resolved subsequent to the period examined.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 the Polk County Jail Commissary and Inmate Trust Funds for the period of October 1, 2018 through September 30, 2019. 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 Polk County and is not intended to be and should not be used by anyone other than those specified parties.

Lufkin, Texas
July 29, 2020

Axley & Rode LLP
CERTIFIED PUBLIC ACCOUNTANTS



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July 29, 2020

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In connection with your engagement to apply agreed-upon procedures to the Polk County Jail Commissary and Inmate Trust Funds for the period of October 1, 2018 through September 30, 2019, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

1. We are responsible for the Polk County Jail Commissary and Inmate Trust Funds for the period of October 1, 2018 through September 30, 2019.
2. As of September 30, 2019, the Polk County Jail Commissary and Inmate Trust Funds are presented in accordance with Polk County policies and Texas Local Government Code 351.0415.
3. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
4. We has disclosed to you all known matters contradicting the Polk County policies and Texas Local Government Code 351.0415.
5. We have disclosed to you any and all communications from regulatory agencies and others affecting the Polk County Jail Commissary and Inmate Trust Funds.
6. We have provided you with access to all records that we believe are relevant to Polk County Jail Commissary and Inmate Trust Funds and the agreed-upon procedures.
7. We have responded fully to all inquiries made to us during the engagement.
8. No events have occurred subsequent to September 30, 2019 that would require adjustment to or modification of the Polk County Jail Commissary and Inmate Trust Funds.

A handwritten signature in cursive script, appearing to read "Louis Ploth", written over a horizontal line.