



POLK COUNTY
LOUIS PLOTH
COUNTY AUDITOR

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602 E. Church St.,
Suite 108
Livingston, Texas 77351

April 7, 2021

Sydney Murphy
County Judge
Polk County
101 W Church Street, Suite 300
Livingston, TX 77351

Dear Judge Murphy,

Axely & Rode LLP have completed the yearly audit of the Polk County Jail Commissary and Inmate Trust Fund accounts for the period of October 1, 2019 through September 30, 2020 in compliance with local government Code 351.0415(d).

The following documents associated with this audit are attached:

- Axely & Rode LLP Independent Accountant's Report
- Polk County Representation Letter

The Independent Accountant's Report contained the following:

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

On a yearly basis the County bank accounts, which includes the Jail's bank accounts, are reviewed for any stale items and handled as required by the Texas Comptroller under the Unclaimed Property Guidelines. The stale checks noted in the Independent Accountant's Report were handled in that manner.

I would like to thank Patrick Dickens, Jail Administrator and Jessica David, Office Manager for their assistance during this audit. Jessica David continues to put a lot of effort into the accounting of these funds and the logical storage of the associated accounting records.

Best regards



Louis Ploth
Polk County Auditor

CC: Travis E. Kitchens, Jr. 258th Judicial District
John Wells, 411th Judicial District
Guylene R. Robertson, Commissioner Precinct One
Ronnie L. Vincent, Commissioner Precinct Two
Milton B. Purvis, Commissioner Precinct Three
Charles T. Overstreet, Commissioner Precinct Four

PROCEDURES ON POLK COUNTY
JAIL COMMISSARY AND INMATE TRUST FUNDS
Livingston, Texas

Period Ending September 30, 2020

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, 2019 through September 30, 2020, 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.

Selected a sample of 5 weekly 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.

Selected a sample of 5 cash 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.

Selected a sample of 20 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.

Prepare the commissary fund activity for the year ended September 30, 2020.

See the attached compiled statement as Exhibit 1.

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, 2019 through September 30, 2020. 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
March 31, 2021


CERTIFIED PUBLIC ACCOUNTANTS

POLK COUNTY, TEXAS - COMMISSARY FUNDS
SCHEDULE OF REVENUES AND EXPENSES
For the Fiscal Year Ended September 30, 2020

EXHIBIT I

Revenues:	
Commission on commissary	\$ 49 271.24
TOTAL REVENUES	<u>49 271.24</u>
Expenditures:	
Expenses:	
Inmate supplies	7 269.57
TOTAL EXPENSES	<u>7 269.57</u>
TOTAL EXPENDITURES	<u>7 269.57</u>
NET REVENUE	\$ <u>42 001.67</u>

This schedule has not been subjected to an audit or review, or compilation engagement, and no assurance is provided on it.



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602 E. Church St.,
Suite 108
Livingston, Texas 77351

March 31, 2021

Axley & Rode, LLP
P. O. Box 1388
Lufkin, Texas 75902-1388

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, 2019 through September 30, 2020, 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, 2019 through September 30, 2020.
2. As of September 30, 2020, 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, 2020 that would require adjustment to or modification of the Polk County Jail Commissary and Inmate Trust Funds.

A handwritten signature in black ink, appearing to read "Louis Ploth", is written over a horizontal line. Below this line is another horizontal line, which is not signed.
