

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

Period Ending September 30, 2023



AXLEY & RODE LLP
CERTIFIED PUBLIC ACCOUNTANTS

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, 2022 through September 30, 2023, 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 2021 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 using sales order lists with corresponding credit applications.

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

Recalculate the commission based on the commission rates stated in agreed upon contract.

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:

Recalculate and foot cash drawer consolidation samples.

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:

We footed each account and examined detail for any unusual activity.

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

We traced each inmate with a transaction in the receipt testing to the individual accounts.

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.

February, March, and April bank reconciliations were not completed within a timely manner. This was directly caused by the uncovering of fraud committed by the prior office manager. This issue has been resolved and corrected once a new office manager was hired and there has been no further incidents.

Review for unusual activity.

Noted a large number of stale checks. Office manager informed that this would be corrected in the next audit year.

Prepare the commissary fund activity for the year ended September 30, 2023.

See the attached 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, 2022 through September 30, 2023. 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
April 22, 2024


CERTIFIED PUBLIC ACCOUNTANTS


axleyrode.cpa

POLK COUNTY, TEXAS - COMMISSARY FUNDS
SCHEDULE OF REVENUES AND EXPENSES
For the Fiscal Year Ended September 30, 2023

EXHIBIT I

Revenues:	
Commission on commissary	
TOTAL REVENUES	\$ <u>52 563</u>
Expenditures:	
Expenses:	
Inmate supplies	<u>49 111</u>
TOTAL EXPENSES	<u>49 111</u>
TOTAL EXPENDITURES	<u>49 111</u>
NET REVENUE	\$ <u>3 452</u>

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



POLK COUNTY
LOUIS PLOTH
COUNTY AUDITOR

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Livingston, Texas 77351

April 22, 2024

Axley & Rode, LLP
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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, 2022 through September 30, 2023, 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, 2022 through September 30, 2023.
2. As of September 30, 2023, 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 have 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, 2023 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.