

**REPORT OF INDEPENDENT ACCOUNTANT
ON APPLYING AGREED-UPON PROCEDURES**

Sheriff Tim Allen and
Honorable Members of the Roanoke City Council
City of Roanoke, Virginia

We have performed the procedures enumerated below, which were agreed to by the City of Roanoke, Virginia (the "City") and the Commonwealth of Virginia Auditor of Public Accounts, solely to assist you in evaluating your assertion that your office has maintained effective internal control over compliance adequate for complying with the Virginia Sheriffs' Accounting Manual (the "Manual") and the Code of Virginia, Sections 15.2-1609 through 15.2-1625 (the "Code") for the year ended June 30, 2016, in accordance with the Commonwealth of Virginia Auditor of Public Accounts' Specifications for Audits of Counties, Cities, and Towns (the "Specifications"), Section 2-7, *Inmate Canteen and Other Auxiliary Funds* and Section 2-8, *Sheriff's Internal Controls*. The Sheriff is responsible for maintaining effective internal controls over compliance. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and related findings are as follows:

1. We selected the following monthly bank reconciliations:

<u>Account Description</u>	<u>Month</u>
Canteen Fund	August 2015
Canteen Fund	November 2015
Canteen Fund	March 2016
Inmate Trust Fund	July 2015
Inmate Trust Fund	October 2015
Inmate Trust Fund	April 2016

Results: We determined that the canteen fund and inmate trust fund bank account reconciliations were properly reconciled in a timely manner.

2. We selected the following sample of canteen fund deposits from a listing of canteen fund account activity:

<u>Date</u>	<u>Amount</u>
08/17/2015	\$ 24,345.39
11/17/2015	24,380.17
03/16/2016	23,741.51

Results: For each transaction selected, we determined that the deposit was posted accurately in the respective canteen fund account based upon review of the wire transfer made directly to the Sheriff's Department.

3. We selected the following sample of canteen purchases by inmates using inmate trust funds:

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>	<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
07/15/2015	A2707607	\$ 4.58	08/28/2015	A2737156	\$ 11.05
07/24/2015	A2709143	123.44	08/28/2015	A2736873	17.86
07/24/2015	A2710008	23.13	02/05/2016	A2857315	11.88
07/27/2015	A2712269	20.60	02/08/2016	A2858155	16.90
07/27/2015	A2711536	28.28	02/08/2016	A2859654	14.91
08/17/2015	A2728369	102.93	02/08/2016	A2859503	4.58
08/17/2015	A2728562	4.58	02/08/2016	A2859923	58.49
08/17/2015	A2728436	12.71	03/11/2016	A2884736	27.63
08/19/2015	A2730148	28.32	03/11/2016	A2885053	27.20
08/19/2015	A2729239	9.72	03/11/2016	A2884765	16.29
08/19/2015	A2730261	6.56	03/30/2016	A2898676	15.08
08/19/2015	A2730057	17.22	03/30/2016	A2898063	5.63
08/28/2015	A2737152	120.35			

Results: For each transaction selected, we determined the transaction was properly authorized by the inmate and the receipts were kept as part of the inmates record as required by 6VAC15-40-90 of the *Minimum Standards for Local Jails and Lockups*.

4. We selected the following sample of canteen expenses from the general ledger accounts:

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
07/03/2015	1838	\$ 128.48	12/01/2015	1946	\$ 245.00
07/21/2015	1856	4,767.00	12/15/2015	1958	613.72
07/29/2015	1862	664.10	12/18/2015	1964	522.12
08/12/2015	1870	324.00	12/15/2015	1966	116.20
08/21/2015	1876	22,168.52	01/06/2016	1975	61.30
08/26/2015	1880	164.45	01/13/2016	1979	444.26
09/05/2015	1886	44.99	01/21/2016	1987	106.56
09/11/2015	1901	1,214.80	02/02/2016	1990	21.94
10/09/2015	1916	1,132.00	02/02/2016	1997	300.00
10/16/2015	1922	1,148.00	02/10/2016	2005	495.18
10/20/2015	1928	10.00	03/01/2016	2020	2,386.98
11/01/2015	1935	2,357.50	03/08/2016	2034	795.00
11/12/2015	1941	49.71			

Results: For each transaction selected, we determined that the disbursement benefited the inmates based on the allowable costs guidelines described within the Specifications, Section 2-7.

5. We selected the following sample of commissary purchases made by the jail during the year:

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
07/23/2015	80643	\$ 13,631.45
08/12/2015	80788	16,462.43
09/16/2015	81175	13,318.52
12/15/2015	81995	10,147.99
01/20/2016	82320	12,619.44
03/16/2016	82873	16,747.93
04/12/2016	83156	14,787.55
09/03/2015	81034	30,888.66
11/04/2015	81663	29,289.22
04/06/2016	83105	34,363.98

Results: In accordance with the Manual, we determined that the jail maintained a system of internal control to approve purchases, make payments by check, and approve vendor invoices.

6. We selected the following sample of inmate fund deposits from a listing of inmate trust account activity:

<u>Post Date</u>	<u>Receipt #</u>	<u>Amount</u>	<u>Post Date</u>	<u>Receipt #</u>	<u>Amount</u>
07/16/2015	BP1655	\$ 2,891.77	11/06/2015	A2791621	\$ 8,692.50
07/24/2015	BP2131	1,010.45	12/07/2015	BP8404	2,888.00
08/13/2015	BP3135	1,323.77	12/11/2015	BP8617	1,685.73
08/21/2015	A2732411	5,131.55	12/17/2015	BP8865	1,271.00
08/26/2015	BP3799	5,834.38	12/23/2015	BP9284	964.66
09/03/2015	BP4213	2,240.79	12/30/2015	BP9632	3,928.14
09/09/2015	BP4455	3,935.00	01/05/2016	BP9904	1,365.69
09/11/2015	A2749031	8,250.25	01/08/2016	A2838447	4,332.25
09/18/2015	BP4922	1,689.00	01/20/2016	BP10443	1,750.06
09/24/2015	BP5155	1,210.30	03/08/2016	BP12504	3,149.78
10/01/2015	BP5501	1,529.00	03/25/2016	A2895760	5,531.05
10/07/2015	BP5784	1,976.84	04/07/2016	BP13685	1,188.00
10/09/2015	A2770475	8,412.25			

Results: For each transaction selected, we determined that the deposit was posted accurately in the respective inmate trust account and deposited in a timely manner.

7. We selected the following sample of inmate trust fund withdrawals from the Sheriff's general ledger:

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
11/20/2015	81789	\$ 21.70	05/07/2016	83392	\$ 1,013.16
07/19/2015	80605	23.80	12/08/2015	81932	0.50
03/20/2016	82909	124.00	12/23/2015	82118	16.59
03/13/2016	82842	19.00	12/02/2015	81875	52.94
02/04/2016	82444	0.03	04/09/2016	83123	38.00
07/01/2015	80426	14.96	04/17/2016	83196	10.00
01/19/2016	82314	2.00	09/05/2015	81047	49.13
02/07/2016	82482	4.23	08/30/2015	80978	2.17
09/15/2015	81168	119.14	03/06/2016	82764	14.43
02/02/2016	82422	304.09	09/30/2015	81329	59.64
02/08/2016	82485	4.06	04/25/2016	83289	12.14
05/31/2016	83619	160.22	11/23/2015	81815	30.51
04/15/2016	83185	7.15			

Results: In accordance with the Manual, we determined that each disbursement was properly authorized, properly supported, contained appropriate check signers, and was disbursed from the appropriate inmate's account.

8. We selected the following sample of revenues related to inmate trust fund withdrawals for administrative charges and services that were remitted to the City of Roanoke, Virginia Treasurer:

<u>Date</u>	<u>Deposit #</u>	<u>Amount</u>	<u>Date</u>	<u>Deposit #</u>	<u>Amount</u>
07/22/2015	B.13179	\$ 1,729.69	01/13/2016	H.412	\$ 176.83
08/26/2015	H.11606	1,605.63	02/10/2016	F.2033	183.32
09/23/2015	C.11100	1,375.97	05/04/2016	H.5412	255.85
11/10/2015	H.15363	1,486.11	07/17/2015	B.12833	125.00
01/13/2016	H.412	1,486.13	10/08/2015	H.13959	55.00
02/10/2016	F.2033	1,920.93	10/30/2015	H.14848	160.00
05/04/2016	H.5412	2,104.62	11/19/2015	H.15569	170.00
07/22/2015	B.13179	164.26	02/12/2016	F.2034	190.00
08/26/2015	H.11606	219.44	03/11/2016	H.2556	150.00
09/23/2015	C.11100	283.75	05/20/2016	E.5128	130.00
11/10/2015	H.15363	206.27			

Results: In accordance with the Manual, for each deposit selected we noted that the receipt of funds was properly supported and deposit was made on a timely basis.

9. We selected the following sample of medical co-payment fees for inmate medical services:

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>	<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
05/07/2016	CJ340	\$ 5.00	02/28/2016	BC4777	\$ 10.00
02/19/2016	BC4493	5.00	11/06/2015	BC4120	10.00
11/20/2015	BC4221	10.00	04/03/2016	CJ203	10.00
03/29/2016	CJ145	15.00	11/06/2015	BC3884	20.00
11/12/2015	BC4058	30.00	05/20/2016	CJ1038	15.00
05/24/2016	CJ1226	5.00	03/04/2016	BC4978	5.00
05/13/2016	CJ438	10.00	05/24/2016	CJ1250	5.00
02/27/2016	BC4759	15.00	04/20/2016	CJ268	15.00
12/21/2015	BC4335	5.00	11/12/2015	BC4149	20.00
01/29/2016	BC4555	10.00	03/29/2016	CJ124	10.00
05/19/2016	CJ954	15.00	11/08/2015	BC4024	25.00
11/12/2015	BC4087	10.00	07/17/2015	BC2694	10.00
05/19/2016	CJ927	10.00			

Results: For each transaction selected, we determined the transaction was properly authorized by the inmate and that the disbursement benefited the inmate based on the allowable costs guidelines described within the Specifications, Section 2-7 and that the fee defrayed the inmate medical program costs.

10. We selected the following receipts related to the DARE Program:

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
05/14/2016	2041	\$ 80.00
05/24/2016	2071	240.00
05/16/2016	2065	300.00
05/11/2016	2039	60.00
05/14/2016	2055	60.00
05/14/2016	2060	60.00
03/25/2016	2023	100.00

Results: In accordance with the Manual, official pre-numbered receipts are kept on hand to support funds collected for the program and deposits are made in a timely manner.

11. We selected the following expenditures related to the DARE Program:

<u>Date</u>	<u>Credit Card Account</u>	<u>Amount</u>
8/14/2015	7132	\$ 2,448.49
4/25/2016	4849	276.21

Results: In accordance with the Manual, control procedures surrounding these expenditures were designed and implemented as expenditures were made for program purposes and approved by the Sheriff.

12. We selected the following sample of Court Support Service receipts from the Sheriff's receipt book:

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>	<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
07/03/2015	2220	\$ 12.00	01/19/2016	2301	\$ 75.00
07/17/2015	2224	12.00	02/23/2016	2308	75.00
08/07/2015	2231	12.00	02/26/2016	2311	12.00
08/18/2015	2233	75.00	03/04/2016	2114	12.00
09/09/2015	2238	12.00	03/25/2016	2122	75.00
09/21/2015	2252	12.00	04/07/2016	2124	75.00
10/06/2015	2260	12.00	04/13/2016	2128	12.00
10/20/2015	2266	75.00	04/22/2016	2132	12.00
11/03/2015	2273	24.00	05/09/2016	2139	12.00
11/23/2015	2280	75.00	05/16/2016	2141	24.00
12/10/2015	2286	75.00	05/19/2016	2143	75.00
12/28/2015	2294	75.00	05/23/2016	2144	75.00
01/13/2016	2300	12.00			

Results: In accordance with the Manual, each transaction selected was properly supported by bank receipt and underlying support, deposited timely, and properly recorded in the Sheriff's receipt register.

13. We selected the following sample of work release weekly transmittals from the Sheriff's records:

<u>Date</u>	<u>Receipt #</u>	<u>Amount</u>
10/26/2015	BP6440	\$ 144.00
01/04/2016	BP9817	128.00

Results: In accordance with the Manual, each deposit was properly recorded in the Sheriff's receipt register with appropriate receipt approval and review, and deposited in a timely manner.

14. We selected the following monthly prisoner reimbursement billings:

<u>Invoice #</u>	<u>Month</u>	<u>Amount</u>
2039	August 2015	\$ 6,510.00
2064	November 2015	7,290.00
2088	February 2016	85,380.00
2090	March 2016	80,100.00

Results: In accordance with the Manual, each of the monthly billings selected was properly supported and billed to other localities. Upon receipt of payment, we determined that deposits were made in a timely manner.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over compliance with the Manual and the Code, Sections 15.2-1609 through 15.2-1625. 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 information and use of the City Council and management, the City Sheriff and the Commonwealth of Virginia Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Cherry Bekant LLP

Roanoke, Virginia
November 30, 2016