

# SHERIFF'S OFFICE COMMISSARY ACCOUNT AUDIT DECEMBER 2025

REVIEW OF COMMISSARY OPERATIONS, FINANCIAL ACTIVITY AND INTERNAL  
CONTROLS

AUDIT & CONTROL

# CONTENTS

---

REPORT HIGHLIGHTS.....	3
Audit Summary.....	3
Audit Objective.....	3
Scope .....	3
FINDINGS.....	4
FINDING 1: INCONSISTENT AUTHORIZATION AND DOCUMENTATION FOR COMMISSARY DISBURSEMENTS	4
APPENDIX.....	5
Appendix A: Methodology.....	5



# State of New York County of Broome Government Offices

---

## Department of Audit & Control

Meaghan E. Klenovic, Comptroller · Daniel J. Reynolds, Chairman of the Legislature

December 3, 2025

Sheriff Frederick J. Akshar II:

The Department of Audit and Control has completed an audit of the Sheriff's Office Inmate Commissary Fund. A periodic audit of this fund is required under New York State Law 9 CRR-NY §7016.1 and is subject to review by the New York State Commission of Correction.

Our primary objective was to determine whether commissary funds were properly used and accurately accounted for during the period under review. For the period reviewed, we found all expenditures from the Commissary Account to be appropriate in accordance with New York State Law.

We reviewed transactions recorded in the Commissary Account for the period November 1, 2024 - November 30, 2024. We also reviewed internal controls over the Commissary Account and the status of vendor contracts.

We conducted this examination in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective.

We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Sincerely,

Meaghan E. Klenovic  
Comptroller

cc: Daniel J. Reynolds, Chairman of the Legislature  
Aaron M. Martin, Clerk of the Legislature  
Members of the Legislature

# REPORT HIGHLIGHTS

---

## Audit Summary

The Department of Audit & Control completed an audit of the Sheriff's Office Commissary Fund in accordance with New York State Correction law and NYSCOC regulation 9 CRR-NY §7016.1, which requires periodic review of commissary activity.

Our review covered receipts, disbursements, bank activity, and internal controls for the period under audit. Overall, we found that commissary expenditures were used for allowable purposes that support inmate welfare. However, we identified one area where internal controls can be strengthened. While the Sheriff's Office uses a Discretionary Funds Approval Form for some purchases, the form is not used consistently, particularly for items purchased under existing contracts.

We appreciate the cooperation of the Sheriff's Office throughout the audit.

As of November 30, 2024, the reconciled balance in the Commissary Account was \$570,437.

## Audit Objective

The objective of this audit was to determine whether commissary funds were used in compliance with New York State Correction's regulations and with established County procedures. This included evaluating the adequacy of internal controls over receipts, disbursements, and overall fund management.

## Scope

We examined all financial activity in the Commissary Account for the Period November 1, 2024 – November 30, 2024.

## Background

Under New York State Correction Law, the New York State Commission of Correction (NYSCOC) oversees and establishes standards for the operation of local correctional facilities, including requirements for the administration of commissary accounts.

In accordance with NYS Correction Law, the Sheriff is authorized to establish and operate a commissary for the purpose of making available (for sale to inmates) items deemed appropriate and consistent with their health, welfare, and the secure operation of the facility. Items sold through the commissary generate profits based on an agreed-upon percentage of sales with the commissary vendor. These profits must be deposited into a separate bank account and used exclusively for "the purposes of prisoner welfare and rehabilitation."

NYSCOC regulation 9 CRR-NY §7016.1 outlines the rules for the management, use, and accountability of commissary funds, including allowable expenditures and expectations for financial oversight. It requires that commissary accounts be reviewed periodically by the county auditor or similar official. In Broome County, the Department of Audit and Control has traditionally completed this review on an annual basis.

The Commissary Fund exists to support programs, activities, and purchases that benefit inmates.

# FINDINGS

---

## FINDING 1: INCONSISTENT AUTHORIZATION AND DOCUMENTATION FOR COMMISSARY DISBURSEMENTS

The Sheriff's Office uses a Discretionary Funds Approval Form for some commissary disbursements; however, the form is not used consistently. During our review, we noted that approval forms were not completed for purchases made under existing contracts.

Although some purchases may be reviewed through existing contractual or purchasing processes, this does not replace the need for a standardized approval form specific to commissary transactions.

New York State Commission of Correction regulation 9 CRR-NY § 7016 requires that commissary accounts be maintained in a manner that "fully substantiate all purchases, sales and expenditures," and requires a periodic audit of commissary activities. A standardized approval process supports this requirement by ensuring all disbursements are reviewed, authorized, documented, and justified prior to payment.

When disbursements are made without documented pre-approval, there is increased risk that expenditures may be inappropriate, unsupported, or non-compliant with commissary requirements. Inconsistent documentation also reduces transparency over commissary activity and weakens the audit trail.

### RECOMMENDATION

The Sheriff's Office should use a standardized Discretionary Funds Approval Form for all commissary disbursements, including purchases made under existing contracts. Consistent use of this form will help ensure that transactions are properly authorized, supported with adequate documentation, and readily auditable, thereby strengthening internal controls by improving accountability, transparency, and compliance.

### MANAGEMENT RESPONSE

**This recommendation has already been implemented by the Fiscal staff and therefore should not be an issue moving forward.**

# APPENDIX

---

## Appendix A: Methodology

To accomplish the audit objectives, we performed the following procedures:

1. Entrance Meeting and Initial Review
  - Reviewed statutory requirements governing commissary operations.
  - Obtained an understanding of the Sheriff's Office processes and procedures for managing the commissary fund.
2. Document Collection
  - Collected relevant contracts, forms, internal policies, and procedures related to commissary operations.
3. Bank Account Review
  - Verified that a separate bank account is maintained for commissary funds.
  - Confirmed that monthly bank reconciliations have been completed since the previous audit.
4. Revenue and Receipts
  - Reviewed records and procedures for recording commissary commissions.
  - Traced a sample of receipt transactions to ensure deposits were accurate and properly recorded.
5. Disbursements
  - For the test month, we reviewed all disbursements to confirm they were properly authorized, supported, and consistent with allowable uses for inmate welfare.
6. Internal Controls
  - Evaluated segregation of duties and other controls related to cash handling, recordkeeping, and reconciliations.
7. Reporting
  - Prepared a draft report summarizing the results and met with the Sheriff's Office to review findings and obtain their response.