

York County Prison (Keefe Commissary Network)  
Financial Statement Audit  
For the Year Ended December 31, 2020



County of York, Pennsylvania

**Gregory F. Bower, MBA**  
Controller

**Tyler J. Chronister**  
Deputy Controller

**York County Prison (Keefe Commissary Network)**  
**County of York, Pennsylvania**  
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# Office of the County Controller

**Gregory F Bower**  
Controller

**Tyler J Chronister**  
Deputy Controller



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County of York, Pennsylvania

## INDEPENDENT AUDITOR'S REPORT

June 11, 2021

Cathy Sentz  
York County Prison  
3400 Concord Road  
York, PA 17402-9007

York County Prison (Keefe Commissary Network) 2020 Audit

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balance for the York County Prison Keefe Commissary Network for the year ending December 31, 2020.

In accordance with the cash basis of accounting, the preparation and fair presentation of the financial statement is the responsibility of management, which includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatements, whether due to fraud or error.

Our responsibility is to audit the accounts of Row Offices and facilities within the County and to report the results of such audits to the York County Commissioners and the York County Controller.

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

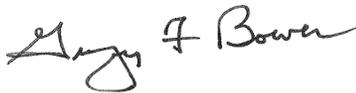
An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. The auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control in making those risk assessments. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts, disbursements, and cash balance for the year ending December 31, 2020 in accordance with the cash basis of accounting described in Note 1.

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Respectfully Yours,



Gregory F. Bower, MBA  
Controller  
Office of the County Controller



Tyler J. Chronister  
Deputy Controller  
Office of the County Controller

**York County Prison (Keefe Commissary Network)**  
**County of York, Pennsylvania**  
**Statement of Receipts, Disbursements, and Changes in Cash Balance – Cash Basis**  
**For the Year Ended December 31, 2020**

<u>Receipts</u>	
Keefe Commissary Network	\$ 1,426,696
Global Tel Link Corp.	1,410,064
Manual Deposits	513,419
Misc.	702
<b>Total Cash Receipts</b>	<u>3,350,880</u>
<u>Disbursements</u>	
Global Tel Link Corp.	905,354
Keefe Commissary Network	888,646
Due to Inmates	859,385
York County Inmate Welfare Fund	579,356
Traveling Barbershop Inc. (Haircuts)	9,408
York County Unclaimed Money	5,111
York County Outmate Program	1,425
York County Work Release Program	1,417
York County Clerk of Courts	1,186
Notary Fee	1,080
Misc.	726
York County Treasurer	563
Domestic Relations	349
U.S. District Court of PA	218
<b>Total Cash Disbursements</b>	<u>3,254,224</u>
<b>Increase in Cash</b>	96,657
<b>Cash, beginning of year</b>	<u>454,684</u>
<b>Cash, end of year</b>	<u>\$ 551,340</u>

**York County Prison (Keefe Commissary Network)**  
**County of York, Pennsylvania**  
**Notes to Financial Statement**  
**For the Year Ended December 31, 2020**

**NOTE 1: NATURE OF ENTITY AND SIGNIFICANT ACCOUNTING POLICIES**

**Background and Reporting Entity**

The mission of the York County Prison is to maintain a safe, secure environment for a diverse population of incarcerated individuals, staff and visitors. The York County Prison is dedicated to implementing innovative methods of security and working with community partners to provide quality education and evidence-based treatment programs to increase the probability of successful community re-entry.

The mission of the York County Keefe Commissary Network is to provide automated commissary management services and technologies to city, county, and state correctional facilities nationwide. This commissary network allows inmates to purchase products such as hygiene items, snacks, etc. Keefe has also implemented three different kiosks that allow inmates to deposit money into their account as well as their friends and family. Pod kiosks also allow inmates to purchase commissary.

**A. Basis of Accounting**

The books and records of the York County Prison Keefe Commissary Network are maintained on the cash basis of accounting and, therefore, the financial statement presented herein does not purport to present the account balances and results of operations in conformity with generally accepted accounting principles. The cash basis of accounting is another comprehensive basis of accounting.

**B. Cash Accounts**

The financial statement provided for the York County Prison Keefe Commissary Network reflects primarily custodial account activity. The account is maintained and reconciled by Cathy Sentz, Support Services Manager for the York County Prison. Administrative costs and expenses incurred by the York County Prison are reflected on the books and records of the County of York and not on this financial statement.

**NOTE 2: CASH AND EQUIVALENTS**

The general checking account holds funds received by the York County Prison Keefe Commissary Network in a custodial capacity and use of these funds by this program is restricted.

Amounts on deposit in excess of FDIC limits are collateralized by the financial institution with securities held by that entity.

**York County Prison (Keefe Commissary Network)**  
**County of York, Pennsylvania**  
**Report on Internal Control Over Financial Reporting, Compliance, and Other Matters**  
**For the Year Ended December 31, 2020**

In planning and performing our audit of the financial statement of the York County Prison Keefe Commissary Network in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2020, we considered the Network's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Network's internal control. Accordingly, we do not express an opinion on the effectiveness of the Network's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Network's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect in the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The report is intended solely for the information and use by the management of the York County Prison and other affected County offices, and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.