

Prepared for  
Monroe County Correctional Facility

Audit of  
Monroe County Correctional Facility  
Work Release, Inmate Welfare and Prisoner Account  
for the period ending December 31, 2022

Presented by  
Marlo A. Merhige  
County Controller

Monroe County Correctional Facility  
Work Release, Inmate Welfare and Prisoner Account  
for the period ending December 31, 2022

Table of Contents

Transmittal Letter	1
Audit Report	2
Financial Statements	4
Statement of Changes in Assets and Liabilities	
Work Release Account	
Prisoner Account	
Inmate Welfare Account	
Notes to the Financial Statements	7
Management Letter	9
Audit Distribution List	10

**OFFICE OF THE CONTROLLER**  
COUNTY OF MONROE  
COMMONWEALTH OF PENNSYLVANIA  
ONE QUAKER PLAZA, ROOM 206  
STROUDSBURG, PENNSYLVANIA 18360-2162  
Telephone 570-517-3120  
Facsimile 570-517-3860

*Marlo A. Merhige*  
Controller

*Allison E. Stettler*  
Deputy Controller

September 14, 2023

*David L. Horvath*  
Solicitor

Board of Prison Inspectors  
Monroe County Correctional Facility  
Manor Drive  
Stroudsburg, PA 18360

Dear Members:

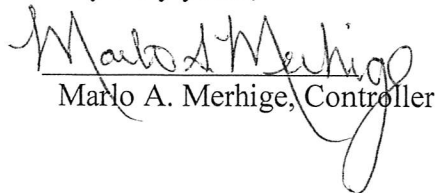
Transmitted herewith for your information is a copy of the audit of the Statement of Changes in Assets and Liabilities for the period ending December 31, 2022.

In line with the policy of this office under which all official audit reports are considered to be public information, once filed in the Prothonotary's Office of Monroe County, this report shall be a public document.

If you have any questions or comments, please do not hesitate to contact my office.

We would like to thank the staff at the Facility for their assistance and cooperation in helping us complete this audit.

Very truly yours,

  
Marlo A. Merhige, Controller

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Board of Prison Inspectors  
Monroe County Correctional Facility  
4250 Manor Drive  
Stroudsburg, PA 18360

Dear Members:

We have performed an internal audit of the Statement of Changes in Assets and Liabilities of the Monroe County Work Release Account, Inmate Welfare and Prisoner Account for the period ending December 31, 2022. These financial statements are the responsibility of the Monroe County Correctional Facility. Our responsibility is limited to the internal audit testing identified in the Scope of Internal Audit below.

As described in Note 3, the Monroe County Correctional Facility prepares their financial statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

SCOPE OF INTERNAL AUDIT

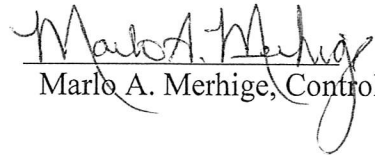
- Agree the Statement of Changes in Assets and Liabilities for the period ending December 31, 2022 to the books of record of the Monroe County Correctional Facility

- Review bank reconciliations and confirm the December 31, 2022 cash balances.

CONCLUSIONS

During our audit we noted no matters that need to be addressed.

Very truly yours,

  
Marlo A. Merhige, Controller

MONROE COUNTY CORRECTIONAL FACILITY  
 INMATE WELFARE ACCOUNT  
 STATEMENT OF ASSETS AND LIABILITIES  
 FOR THE YEAR ENDING DECEMBER 31, 2022

	BALANCE 12/31/2021	DEPOSITS	EXPENSE	BALANCE 12/31/202
<b>Assets:</b>				
Cash	\$ 1,343,936.12	\$ 677,342.92	\$ 369,482.96	\$ 1,651,796.08
Outstanding Checks				\$ (9,824.08)
Outstanding Deposit				
<b>Total Reconciled Assets</b>				<b>\$ 1,641,972.00</b>

<b>Liabilities:</b>				
Due to County ( 4th Quarter D & A)				\$ 21,008.03
Due to Vendors				
<b>Total Liabilities</b>				<b>\$ 21,008.03</b>

Assets over Liabilites \$ 1,620,963.97

Due to Vendors reflects the amount due for various supplies of inmate materials.

<u>Due to Vendors</u>	226 - Checks issued	
	43- Invoices reviewed	

\$ -

<b>Outstanding Checks</b>				
	4.24	6242	2021	
	-	6477 void		
	100.41	6545		
	1,121.82	6546		
	4,461.25	6547		
	326.40	6548		
	249.76	6549		
	575.00	6550		
	850.00	6551		
	2,135.20	6552		
	<u>\$ 9,824.08</u>			

MONROE COUNTY CORRECTIONAL FACILITY  
 WORK RELEASE ACCOUNT  
 STATEMENT OF ASSETS AND LIABILITIES  
 FOR THE YEAR ENDING DECEMBER 31, 2022

	BALANCE 12/31/2021	DEPOSITS	CHECKS	BALANCE 12/31/2022
<b>Assets</b>				
Cash	\$ 47.40	\$ 3,942.10	\$ 3,942.10	\$ 47.40
Outstanding Deposit				
Outstanding Checks				
<b>Total Assets</b>				\$ 47.40
<b>Liabilities</b>				
Escrow Money	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>				\$ -
Assets over Liabilities				\$ 47.40

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First Northern Bank - opened November, 2014                      Account      962783

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12/31/2022

51' Checks issued  
 (Check #6854 - Void)

Account @ First Northern Bank opened with  
 \$100.00 from Inmate Welfare Account (check #5370)  
 Deluxe Check Order = \$52.60; \$47.40 remains in account.

MONROE COUNTY CORRECTIONAL FACILITY  
 PRISONER ACCOUNT  
 STATEMENT OF ASSETS AND LIABILITIES  
 FOR THE YEAR ENDING DECEMBER 31, 2022

	BALANCE 12/31/2021	DEPOSITS	CHECKS/ DEBITS	REC. BALANCE 12/31/2022
<b>Assets</b>				
Cash in Bank	\$ 299,107.95	\$ 1,087,168.50	\$ 1,215,200.27	\$ 171,076.18
Outstanding Deposits				\$340.00
Outstanding Checks				\$ (23,740.36)
<b>Total Reconciled Assets</b>				<b>\$ 147,675.82</b>
<b>Liabilities</b>				
Haircuts				\$ -
Money Order Fee				\$ -
Medical Co-Pay				\$ -
Phone				\$ 26,615.00
Commissary				\$ 40,167.60
Commissary Commissions				\$ 30,044.30
Inmate Account Balance				\$ 36,249.47
Restitutions				\$ -
Acct Reconciliation				\$ -
ATM FEES				\$ 3,757.50
Lock Withdrawals				\$ -
Miscellaneous (Razors)				\$ -
<b>Total Liabilities</b>				<b>\$ 136,833.87</b>
<b>Assets over Liabilities</b>				<b>\$ 10,841.95</b>
				Outstanding Deposits
			for 12/27	\$ 340.00
				\$ 340.00

823 Checks / All checks require, and contained, two authorized signature.

Outstanding Checks

8367	\$ 15.00
8500	\$ 8.59
8542	\$ 0.48
8613	\$ 93.68
8732	\$ 28.35
8751	\$ 35.00
8752	\$ 9.75
8787	\$ 5.00
8790	\$ 35.95
8834	\$ - void
8849	\$ 1.25
8913	\$ 4.00
8918	\$ 138.23
8948	\$ 134.50
8961	\$ 281.20
8962	\$ 0.35
8963	\$ 123.05
8964	\$ 300.75
8965	\$ 0.30
8966	\$ 57.90
8968	\$ 75.03
8969	\$ 150.95
8970	\$ 0.65
8971	\$ 20.15
8977	\$ 22,170.00
8979	\$ 50.25
	<b>\$ 23,740.36</b>

*First Northern Bank  
 Account #xxxxx2767*



Monroe County Correctional Facility  
Work Release, Inmate Welfare and Prisoner Account  
for the period ending December 31, 2022

Notes to the Financial Statements

NOTE 1 – REPORTING ENTITY

The Monroe County Correctional Facility is responsible for the herein-described Accounts.

The Monroe County Correctional Facility is responsible for allocating monies from work release orders to prisoner accounts for incidental purchases. It is also responsible for the receipt of money from visitors for prisoners for incidental purchases.

The financial activities of the Monroe County Correctional Facility are included in the Monroe County audit. As such, all results of the Monroe County Correctional Facility accounts are reported in the accounts of the County.

NOTE 2 – SCOPE OF THE EXAMINATION

The scope of the audit did not include a sufficient examination with respect to the financial statements and records for the preceding period to enable us to, and we do not, express an opinion on the consistency of application of accounting principles for any prior periods.

This report pertains to the period ending December 31, 2022. The internal audit procedures performed were limited to the period covered by this report. Internal audit procedures performed were limited to those identified in the Scope of Internal Audit in the Audit Report.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The books and records of the Correctional Facility are maintained on the cash basis of accounting and, therefore, the financial statements presented herein do not purport to present the results of operations in conformity with generally accepted accounting principles.

Receipts are recorded when monies are received. Disbursements are recorded when monies are paid. As previously stated, the cash basis of accounting differs from generally accepted accounting principles. Under generally accepted accounting principles, revenues are recognized in the period earned, and expenditures are recognized in the period incurred, which gives effect to accounts receivable, accounts payable and accrued items.

#### NOTE 4 – CASH

There are two non-interest bearing and one interest bearing account at the Correctional Facility. Each account has receipts and disbursements processed through the account.

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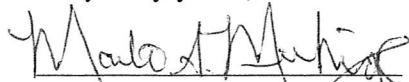
Board of Prison Inspectors  
Monroe County Correctional Facility  
4250 Manor Drive  
Stroudsburg, PA 18360

Dear Members:

We have performed an audit of the Monroe County Correctional Facility Bank Accounts for the period ending December 31, 2022 and have issued our report thereon dated September 14, 2023. In planning and performing our audit we considered the internal control structure of the Monroe County Correctional Facility in order to determine the extent of our internal auditing procedures and not to provide assurance on the internal control structure. We have not considered the internal control structure since the date of our report.

We noted no matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

Very truly yours,

  
Marlo A. Merhige, Controller

Monroe County Correctional Facility  
Work Release, Inmate Welfare and Prisoner Account  
for the period ending December 31, 2022

Audit Distribution List

1. John R. Moyer, President, Prison Board of Inspectors
  2. Sharon Laverdure, Commissioner
  3. John D. Christy, Commissioner
  4. E. David Christine, Esquire, District Attorney
  5. President Judge Margherita Worthington
  6. Ken Morris, Sheriff
  7. Garry Haidle, Warden
  8. Lea Baylor, Director of Treatment
  9. James Fareri, Solicitor
  10. Greg Christine, Chief Clerk
  11. Prothonotary
  12. Audit File
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