

Beaver County Jail/Inmate Fund
For the period January 1, 2018 through December 31, 2024

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10/29/2025

Mr. Jason Beasom, Warden
Beaver County Jail
6000 Woodlawn Boulevard
Aliquippa, PA 15001

Mr. Beasom,

We have audited the financial records of the Beaver County Jail/Inmate fund for the period January 1, 2018 through December 31, 2024. Based upon the audit we have issued our report thereon dated October 29, 2025.

We conducted our audit to obtain reasonable assurance concerning whether the financial statements are free of material misstatement. Based upon our review of the financial records, in our opinion, the statement of revenues and expenditure is fairly stated in all material aspects.

Maria Longo
Beaver County Controller

AUDIT SCOPE:

The scope of this audit encompasses the period from January 1, 2018 to December 31, 2024

AUDIT OBJECTIVES:

- Prepare a financial statement for each year reviewed
- Ensure deposits recorded in the checkbook ledger match amounts recorded by the bank and on the deposit slips
- Review electronic deposits and compare them to the provided reports showing the amount deposited at the kiosk or on the website matches the amounts deposited into the Inmate Fund
- Ensure checks written and recorded in the checkbook ledger match checks cashed by the bank
- Ensure that checks written match the amount on the associated invoice
- Ensure that monthly reconciliations are being done and prepared accurately
- Ensure voided checks are recorded in the checkbook ledger

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2018 through December 31, 2018

Beginning Fund Balance - January 1, 2018	\$29,127
Receipts:	
Deposits	224,632
Electronic Deposits	240,777
Correcting Deposit on 42999	1
Voided Checks	3,009
Check 47497 Cleared twice Refunded	<u>108</u>
Total Receipts	468,527
Disbursements:	
Checks	366,373
PR Checks	104,412
IR Checks	3,143
Check Printing	295
Bank Service Charges	1,186
Correction on Deposit 43017	1
Return Deposit	120
Check 47497 Cleared twice	<u>108</u>
Total disbursements	475,638
 Excess Receipts Over/(Under) Disbursements	 (7,111)
Ending Fund Balance - December 31, 2018	<u>\$22,016</u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2019 through December 31, 2019

Beginning Fund Balance – January 1, 2019	\$22,016
Receipts:	
Deposits	193,731
Electronic Deposits	245,249
Voided Checks	<u>2,432</u>
Total Receipts	441,412
Disbursements:	
Checks	346,252
PR Checks	96,487
IR Checks	1,723
Check Printing	505
Bank Service Charges	1,000
Return Deposit	<u>100</u>
Total disbursements	446,067
Excess Receipts Over/(Under) Disbursements	(4,655)
Ending Fund Balance – December 31, 2019	<u>\$17,361</u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2020 through December 31, 2020

Beginning Fund Balance - January 1, 2020	\$17,361
Receipts:	
Deposits	188,935
Electronic Deposits	187,496
Voided Checks	<u>14,921</u>
Total Receipts	391,352
Disbursements:	
Checks	250,423
PR Checks	99,176
IR Checks	1,800
Check Printing	-
Bank Service Charges	544
Return Deposit	<u>-</u>
Total disbursements	351,943
Excess Receipts Over/(Under) Disbursements	39,409
Ending Fund Balance - December 31, 2020	<u>\$56,770</u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2021 through December 31, 2021

Beginning Fund Balance - January 1, 2021	\$56,770
Receipts:	
Deposits	158,338
Electronic Deposits	254,319
Voided Checks	<u>8,554</u>
Total Receipts	421,211
Disbursements:	
Checks	333,677
PR Checks	81,046
IR Checks	456
Check Printing	291
Bank Service Charges	-
Return Deposit	<u>-</u>
Total disbursements	415,470
Excess Receipts Over/(Under) Disbursements	5,741
Ending Fund Balance - December 31, 2021	<u><u>\$62,511</u></u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2022 through December 31, 2022

Beginning Fund Balance - January 1, 2022	\$62,511
Receipts:	
Deposits	138,295
Electronic Deposits	247,049
Voided Checks	<u>1,875</u>
Total Receipts	387,219
Disbursements:	
Checks	256,474
PR Checks	81,349
IR Checks	-
Check Printing	313
Bank Service Charges	-
Return Deposit	<u>-</u>
Total disbursements	338,136
Excess Receipts Over/(Under) Disbursements	49,083
Ending Fund Balance - December 31, 2022	<u>\$111,594</u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2023 through December 31, 2023

Beginning Fund Balance - January 1, 2023	\$111,594
Receipts:	
Deposits	142,916
Electronic Deposits	190,361
Voided Checks	<u>2,728</u>
Total Receipts	336,005
Disbursements:	
Checks	332,331
PR Checks	78,525
IR Checks	-
Check Printing	182
Bank Service Charges	-
Return Deposit	<u>-</u>
Total disbursements	411,038
Excess Receipts Over/(Under) Disbursements	(75,033)
Ending Fund Balance - December 31, 2023	<u>\$36,561</u>

Beaver County Jail/Inmate Fund
Statement of Deposits, Disbursements, and Changes in Fund Balance
For the period January 1, 2024 through December 31, 2024

Beginning Fund Balance - January 1, 2024	\$36,561
Receipts:	
Deposits	142,292
Electronic Deposits	164,501
Voided Checks	<u>29,842</u>
Total Receipts	336,635
Disbursements:	
Checks	220,200
PR Checks	60,440
IR Checks	-
Check Printing	474
Bank Service Charges	-
Check 50671 Adjustment	286
Return Deposit	<u>-</u>
Total disbursements	281,400
Excess Receipts Over/(Under) Disbursements	55,235
Ending Fund Balance - December 31, 2024	<u><u>\$91,796</u></u>

Beaver County Jail/Inmate Fund
Notes to the Financial Statements
For the period January 1, 2018 through December 31, 2024

Note 1: Inmate Account – The inmate account is used to hold the funds for each inmate. The inmates can use this money for their needs. For example, purchasing commissary items, issuing payments to outside parties like their attorneys or a notary, and is returned to them upon release. The Offender Management Software is utilized to track each individual inmate's balance.

Note 2: OMS Report – The Jails Offender management software provides various reports relating to permanent release checks and digital deposits.

Note 3: Deposits – These are traditional deposits made at a branch of the Jail's Bank.

Note 4: Electronic Deposits – These are deposits made through the online portal (Code CC on reports) or funds deposited at the kiosks (Code IB on reports) located at the jail facility.

Note 5: Disbursements – Disbursements consist of check payments and billables (fees charged by the bank and fund releases to inmates upon release) issued from the Inmate Fund bank account.

Note 6: Correcting Deposit – The incorrect amount was recorded in the check ledger. This entry corrects the check ledger to reflect the correct sum of the deposit.

Note 7: PR Checks – This code refers to the Permanent Release Report. These are payments made to inmates upon release. The amount is based on the remaining balance of their individual inmate account from work completed at the facility or deposits made by friends and family members.

Note 8: IR Checks – This code refers to the Inmate Requested Withdrawal report. These are checks written on an inmate's behalf for a variety of reasons. Examples include purchasing records, releasing funds to family members, or paying for court expenses.

Note 9: Check Printing – Costs of purchasing new checkbooks.

Note 10: Bank Service Charges – These are fees Huntington Bank charges for account maintenance.

Note 11: 2018 Voided Checks – In 2018 there were 28 checks voided in the amount of \$3,009.81. It was not clear why the checks were voided or if they were reissued. The checks were as old as 2017.

Note 12: Check 47497 – Check number 47497 was debited from the Inmate Fund account a second time in August 2018. These funds were credited back to the account in October 2018 when the error was discovered.

Note 13: Returned Deposit on stub 43145 – A deposit made was returned due to insufficient funds and debited from the Inmate Fund account.

Beaver County Jail/Inmate Fund
Notes to the Financial Statements
For the period January 1, 2018 through December 31, 2024

Note 14: Correction on Deposit stub 43017 – The amount recorded on this deposit was over recorded. This entry was to credit the account to record the correct deposit amount.

Note 15: 2019 Voided Checks – In 2019 there were 52 checks voided in the amount of \$2,432.33. It was not clear whether the checks were reissued or the reasons for the voids. The voided checks ranged in age from 2012 through current.

Note 16: Returned Money Order – In 2019 a money order was deposited and was returned as invalid. The funds were removed from the bank and the associated inmate.

Note 17: 2020 Voided Checks – In 2020 there were 272 checks voided in the amount of \$14,921.31. Many of the voided checks were aged some as far back as 2012. Information regarding the reasons for the void and whether the payments were reissued were not available.

Note 18: Check 48845 Adjustment – The check was debited against the account for the incorrect amount. The check was written for \$576.00 and the bank cashed it for \$578.00. The bank credited the \$2 back to the account in May 2020.

Note 19: Check 45804 Voided – This check was written in November 2015 in the amount of \$13.20 and was voided in April 2020. In June of 2020 it was voided a second time incorrectly. A negative adjustment was created to offset the duplicate void.

Note 20: Check 46153 Voided – This check was written in March 2016 in the amount of \$2.98 and was voided in June 2020. It was recorded on the Jail's reconciliation as 46163. That check, 46163 was also voided but was written for a different amount.

Note 21: Check 45032 Voided Twice – Check 45032 was originally voided in April 2020 and was marked void again in May 2020. A correcting entry was made in the May reconciliation to correctly balance the ledger.

Note 22: Check 45804 Voided Twice – Check 45804 was originally voided in April 2020 and was voided a second time in June 2020. A correcting entry was recorded in the ledger to correct the balance.

Note 23: Check 46153 Void – Check 46153 was voided but was mistakenly recorded as 46163 in the ledger a second time. The correct check was identified by the dollar amount listed on the check.

Note 24: Check 47005 Void – Check 47005 was voided but was mistakenly recorded in the ledger as check 47002. The variance was noted due to the difference in check amounts. Check 47002 remains open in 2021.

Note 25: Check 47059 Void – Check 47059 was voided and recorded with a value of \$2.24. The correct check value was \$25.24. A correcting entry was entered into the ledger to correct the voided amount.

Beaver County Jail/Inmate Fund
Notes to the Financial Statements
For the period January 1, 2018 through December 31, 2024

Note 26: Check 39591 Void – Check 39591 was voided and recorded with a value of \$15.38. The check was written in the amount of \$15.88. A correcting entry was created to rebalance the ledger.

Note 27: 2021 Voided Checks – In 2021 there were 28 checks voided in the amount of \$8,553.94. It was not clear why the checks were voided or if they were reissued. The range of voids date from 2015 through current.

Note 28: Check Stub 43778 – The incorrect amount was recorded on the check value. The check was written for \$120.44; however, it was recorded in the check ledger as \$120.14. The additional amount was recorded at the end of the month on stub 43792. The correct amount was confirmed via the check image included in the month bank statement.

Note 29: Check Stub 43924 – There was an arithmetic error in the check ledger. The correct remaining amount should have been \$60,376.43; however, the remaining balance on the check ledger \$60,396.43. This was corrected on check stub 43936.

Note 30: 2022 Voided Checks – In 2022 there were 26 checks voided in the amount of \$1,875.12. It is not clear the reason for the voids or if they were reissued. An additional 19 checks written in December were later voided and noted on the stubs. The other checks were generally voided in the same month as they were issued in.

Note 31: Check Stub 43989 – The remaining balance was incorrectly recorded at the bottom of the slip. This error was corrected on the following check stub's beginning balance.

Note 32: Check Stub 44040 – An electronic deposit was written on this voided check stub, but was not recorded in the remaining balance. A correcting entry was made on the final March check stub during the reconciliation process.

Note 33: Check Stub 44104 – One of the electronic deposits recorded on this check stub was incorrectly recorded with a value of \$2,774.00. Based on review of the bank statement and electronic deposit report, the correct amount is \$2,274.00. A negative \$500 adjustment was made at the end of the month to address this recording.

Note 34: Check Stub 44121 – Check number 44121 is a duplicate payment of check 44107 written in March. This check was made out the Beaver County Jail Canteen Fund. The Canteen Fund issued a payment back to the inmate fund to reimburse the duplicate payment.

Note 35: Check Stub 44134 – Check 44134 has a note on it stating a duplicate check was issues. That duplicate's number is 44273. Check 44273 appears to be written in 2023 as the final check of 2022 is 44183.

Beaver County Jail/Inmate Fund
Notes to the Financial Statements
For the period January 1, 2018 through December 31, 2024

Note 36: 2023 Voided Checks – In 2023 there were 65 checks voided in the amount of \$2,727.74. The reason for the voids were not provided. It is also unclear if these voided checks were reissued. Over the course of the year 13 checks were written and voided immediately after. During August 34 checks were voided ranging dates from 2021 to 2023.

Note 37: Check Stub 44377 – On check stub 44377 an arithmetic error was made. The check stub shows a remaining balance of \$10,616.15; however, the correct remaining balance is \$10,616.35. This was corrected on stub 44381.

Note 38: June Electronic Deposits – During June two days of electronic deposits did not balance between the bank and the provided reports. There were two deposits recorded on June 20th. Neither matched the amount reported on the OMS Deposit report; however, when the total of both deposits in the bank is compared to the combined total reported, the deposit and reported amount match.

Note 39: 2024 Voided Checks – In 2024 there were 47 checks voided valued at \$29,842.01. It was unclear why the checks were voided. This includes 3 checks that will have individual notes. The remaining voids dated as far back as 2022. It was unclear if these checks were reissued.

Note 40: Check 49135 – Check number 49135 was cashed in February 2024. This check was written in September 2020 in the amount of \$5.08. Checks written by the Jail carry notice that checks are Void after 60 days. Due to the age of the check, the bank should not have cashed this check.

Note 41: Check 50247 – Check number 50247 was cashed in February 2024. This check was written in February 2023 in the amount of \$4.01. Checks written by the Jail carry notice that checks are Void after 60 days. Due to the age of the check, the bank should not have cashed this check.

Note 42: Check 44520 – In June of 2024 a check was cashed for \$473.65 labeled as check 44520. The real check 44520 was also cashed having been written for \$126.00. In reviewing the check images provided by Huntington Bank, check 44520 is recorded twice. Both times in the amount of \$126.00. Huntington Bank corrected the error on July 1st refunding the \$473.65.

Note 43: Check 50671 – Per the Jail's OMS Report check 50671 should have been written for \$2.89. Per the check images provided by Huntington Bank, this check was written in the amount of \$289.00. The check was cashed in the amount written for, \$289.00.

Note 44: Check 44502 Voided – Check 44502 was written in May 2024 to the Prison Canteen Fund for inmate canteen purchases and voided in October. It was written for the amount of \$7,645.47. It was reissued as check 44547.

Note 45: Check 44503 Voided – Check 44503 was written in May 2024 to the Prison Canteen Fund for inmate canteen purchases and voided in October. It was written for the amount of \$10,067.29. It was reissued as check 44548.

Beaver County Jail/Inmate Fund
Notes to the Financial Statements
For the period January 1, 2018 through December 31, 2024

Note 46: Check 44504 Voided – Check 44504 was written in May 2024 to the Prison Canteen Fund for inmate canteen purchases and voided in October. It was written for the amount of \$9,199.61. It was reissued as check 44549.

Note 47: December uncashed checks – The open check report shows check 51016 twice. Check 51016 is open, but the second instance should have been recorded as check 51018. Check 51018 is open and matches the dollar amount recorded on the open check report.

**Beaver County Jail/Inmate Fund
Deposit and Check Testing Review
For the period January 1, 2018 through December 31, 2024**

Objective: The objective of this testing is to confirm:

1. Deposits are recorded accurately between the check register and the bank balance
2. Checks written match amounts withdrawn from the bank and are accurately recorded in the check ledger
3. Checks written match invoiced amounts

Scope: A random selection was utilized to select 5 deposits and 10 checks for review

Method:

1. Receipts – To confirm the following:
 - a. the amount listed on the deposit slip matches the amount on the check copy provided
 - b. the date on the deposit slip matches the date of deposit
 - c. the amount listed on the deposit slip matches the amount credited to the bank account
 - d. the amount listed on the deposit/bank account matches the amount recorded on the checkbook register
2. Disbursements – To confirm the following:
 - a. any voided checks are recorded in the checkbook register
 - b. check amounts recorded in the checkbook ledger match the invoice presented for payment
 - c. check amounts recorded in the checkbook ledger match the withdrawals from the bank account
 - d. invoices are paid in a timely manner to avoid potential late fees

Findings: We audited 5 deposits and 10 checks/invoices in total. Each item requested was provided for review. After review it was confirmed the checks cashed at the bank matched what was noted in the check book ledger and matched the amount on the invoices. Reviewing the deposit selects noted the same results. Amounts noted in the check book ledger, matched the amount on the deposit slip/check copy and amount deposited into the bank. Cash deposits had additional information indicating which inmate it was collected from.

1. VOIDS – A significant number of voids are noted, but the reasons for the voids are not provided. It was frequently unclear if the checks are reissued.
2. ESCHEATING – Checks remaining open indefinitely. Aged checks are not being escheated to the state.

**Beaver County Jail/Inmate Fund
Deposit and Check Testing Review
For the period January 1, 2018 through December 31, 2024**

Recommendations:

1. Voids – When voiding and reissuing checks, note the reason and original check number. If a check is voided but not reissued, record the void reason on the void list.
2. Escheating – Checks should be escheated to the state after three years. For example, in 2025 checks written in 2021 and prior should be escheated.
3. Additional Recommendation – We recommend transitioning from a manual check ledger to automated accounting software for reconciliation and balance tracking.

Conclusion: Deposits appear to be tracked accurately; however, issues with check tracking were identified from the OMS software. In some instances, the OMS report reflected the wrong check number or the check number was missing. Our check and deposit testing did not find any discrepancies, but the tracking of voids could be improved upon if more information was recorded. Minor arithmetic errors were noted while reviewing the check stub ledger. These errors were generally corrected when the reconciliations were completed. In conclusion, the balance and invoices appear to be accurate and free of any material misstatements.