

**Beaver County Jail/Canteen Fund**  
**For the period January 1, 2024 through December 31, 2024**

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9/25/2025

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/Canteen fund for the period January 1, 2024 through December 31, 2024. Based upon the audit we have issued our report thereon dated September 25, 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, 2024 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
- 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/Canteen Fund**  
**Statement of Deposits, Disbursements, and Changes in Fund Balance**  
**For the period January 1, 2024 through December 31, 2024**

<b>Beginning Fund Balance - January 1, 2024</b>	<b>\$273,093</b>
<b>Receipts:</b>	
Commissary	121,669
BCJ Canteen	2,445
On line Commissions	90,066
Phone Commissions	21,854
Tablet Commissions	36,410
Notary Fees	290
Drug Screening	168
Indigent Haircuts	132
Inmate Service Charge	
Shoe Sales	1,204
Misc.	
Voided Check 7322	4,456
Voided Check 7323	5,892
Voided Check 7324	5,303
Voided Check 7326	473
Interest	959
<b>Total Deposits</b>	<b>291,321</b>
<b>Disbursements:</b>	
Checks	182,103
Check Printing	474
<b>Total Disbursements</b>	<b>182,577</b>
<b>Excess Receipts Over/(Under) Disbursements</b>	<b>108,744</b>
<b>Ending Fund Balance - December 31, 2024</b>	<b><u>\$381,837</u></b>

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

Note 1: Summary of Significant Accounting Policies – Beaver County Jail/Canteen Fund report on the cash basis of accounting. Under the cash basis of accounting, revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Disbursements – Disbursements consist of check payments and billables (fees charged to inmates for services provided by the jail) issued from inmates' account balances.

Note 3: Commissary – Commissary consists of the total sales minus credits from Trinity/Keefe/Swanson (all the same company). The check for the total sales/credits comes from the Inmate Fund and is deposited into the Canteen Fund. Once the check is deposited, a check is written to Trinity/Keefe/Swanson for the sales minus the commission. The difference between the two is the Jail's commission.

Note 4: BCJ Canteen – This is the inhouse commissary which primarily consists of inmate haircuts. Some smaller commissary items are also available for purchase.

Note 5: On Line Commissions – These are the commissions generated by online sales. People outside the facility may purchase items from the commissary company online. These orders are delivered with the regular (in house) commissary sales.

Note 6: Phone Commissions – The commissions generated by inmate phone calls.

Note 7: Tablet Commissions – The commission generated from inmate tablet usage.

Note 8: Notary Fees – This code is to charge for Notary Services and Copies. This is deposited into the Canteen Fund because all the costs for the Notary are paid out of the Canteen Fund.

Note 9: Drug Screening – Drug Screening fees for Work Release Inmates.

Note 10: Indigent Haircuts – In some cases, inmates with no money in their canteen account will need haircuts. This could be for court appearances or just basic hygiene. When this occurs, the haircut costs are charged under Indigent Haircuts allowing their account to go negative. When the inmate receives a deposit, the cost of the haircut is automatically deducted. At the end of the month, any moneys collected under this code are deposited into the Canteen Fund. The barber is paid at the time of service.

Note 11: Inmate Service Charge – Service charge fees are collected when inmates release monies from their accounts to outside parties not related directly to commissary. Typically, inmates release money to the courts, their attorneys, or the post office.

Note 12: Shoe Sales – A high-top shoe that is of a higher quality than the regular shoe is also available to inmates at a cost of \$13-14 depending on when they were purchased.

Note 13: Misc. – Miscellaneous deposits are any deposits that fall outside the other categories and are one off instances.

Note 14: Interest – Interest is the return earned on funds remaining in the account for a set period of time. The interest rate varies on the Beaver County Jail/Canteen checking account.

Note 15: Voided Check 7322 – A payment made to Swanson for Commissary. The check was lost in transit. It was reissued as check 7393.

Note 16: Voided Check 7323 – A payment made to Swanson for Commissary. The check was lost in transit. It was reissued as check 7394.

Note 17: Voided Check 7324 – A payment made to Swanson for Commissary. The check was lost in transit. It was reissued as check 7395.

Note 18: Voided Check 7326 – Huntington Bank returned this check as unreadable. It was voided then voided by the office staff and reissued as check 7386.

**Beaver County Jail/Canteen Fund  
Deposit and Check Testing Review  
For the period January 1, 2024 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.

**Conclusion:** Invoices appear to being paid on time showing improvement from our previous report. No additional areas of improvement noted.