

Beaver County Jail/Canteen Fund
For the period January 1, 2020 through December 31, 2023

Table of Contents

Audit Letter	2
Audit Scope and Objectives	3
Statements of Revenue and Expenses	4
Notes to the Financial Statements	8
Deposit and Check Testing Review	10

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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, 2020 through December 31, 2023. 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.

A handwritten signature in blue ink that reads "Maria Longo".

Maria Longo
Beaver County Controller

AUDIT SCOPE:

The scope of this audit encompasses the period from January 1, 2020 to December 31, 2023.

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, 2020 through December 31, 2020

Beginning Fund Balance - January 1, 2020		\$30,947
Receipts:		
	Commissary	159,376
	BCJ Canteen	890
	On line Commissions	61,223
	Phone Commissions	19,076
	Tablet Commissions	32,257
	Notary Fees	267
	Drug Screening	126
	Indigent Haircuts	77
	Inmate Service Charge	3
	Shoe Sales	1,664
	Misc.	8,809
	Interest	9
		283,776
Total Receipts		283,776
Disbursements:		
	Checks	277,405
	Check Printing	198
	Bank Adjustment (Note 15)	1,973
		279,575
Total disbursements		279,575
Excess Receipts Over/(Under) Disbursements		4,201
Ending Fund Balance - December 31, 2020		\$35,148

Beaver County Jail/Canteen 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		\$35,148
Receipts:		
	Commissary	164,820
	BCJ Canteen	2,724
	On line Commissions	46,514
	Phone Commissions	16,005
	Tablet Commissions	25,617
	Notary Fees	725
	Drug Screening	-
	Indigent Haircuts	161
	Inmate Service Charge	3
	Shoe Sales	1,899
	Misc.	-
	Interest	7
		258,475
Total Deposits		258,475
Disbursements:		
	Checks	178,691
	Check Printing	-
		178,691
Total Disbursements		178,691
Excess Receipts Over/(Under) Disbursements		79,784
Ending Fund Balance - December 31, 2021		<u><u>\$114,932</u></u>

Beaver County Jail/Canteen 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		\$114,932
Receipts:		
	Commissary	176,603
	BCJ Canteen	2,759
	On line Commissions	53,778
	Phone Commissions	24,987
	Tablet Commissions	33,497
	Notary Fees	268
	Drug Screening	119
	Indigent Haircuts	14
	Inmate Service Charge	-
	Shoe Sales	1,869
	Misc.	-
	Voided Check 6786 (Note 16)	90
	Voided Check 6604 (Note 17)	761
	Interest	128
	Total Deposits	294,874
Disbursements:		
	Checks	269,924
	Check Printing	73
	Bank Adjustment (Note 18)	0
	Total Disbursements	269,997
	Excess Receipts Over/(Under) Disbursements	24,877
Ending Fund Balance - December 31, 2022		\$139,809

Beaver County Jail/Canteen 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 **\$139,809**

Receipts:

Commissary	167,999
BCJ Canteen	3,399
On line Commissions	81,363
Phone Commissions	21,981
Tablet Commissions	43,921
Notary Fees	219
Drug Screening	35
Indigent Haircuts	126
Inmate Service Charge	-
Shoe Sales	1,632
Misc.	28
Interest	586

Total Deposits 321,289

Disbursements:

Checks	187,672
Check Printing	333

Total Disbursements 188,005

Excess Receipts Over/(Under) Disbursements 133,284

Ending Fund Balance - December 31, 2023 **\$273,093**

Beaver County Jail/Canteen Fund
Notes to the Financial Statements
For the period January 1, 2020 through December 31, 2023

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: Bank Adjustment – A check was charged against the Canteen Account but was not written from the Canteen account. The bank returned the funds during the following month when the mistake was discovered and the bank was notified. They were recorded under misc deposits.

Note 16: Voided Check 6786 – Check 6786 was written around 12/31/2020 and was not cashed. The vendor reached out asking to have check 6786 voided and reissued as the check was outside its valid period.

Note 17: Voided Check 6604 – Check 6604 was written prior to 1/1/2020 and was listed as an outstanding reconciling item as it had not been cashed. The vendor reached out asking to have the check voided and reissued as check 6604 was outside its valid period.

Note 18: Bank Adjustment – Check 6990 was written with the amount \$206.88 which matched the invoiced amount; however, it was recorded in the checkbook ledger as \$206.68 causing a 20-cent reconciling item on the bank reconciliation. The checkbook ledger was corrected once a copy of the check image was requested and the amount verified.

**Beaver County Jail/Canteen Fund
Deposit and Check Testing Review
For the period January 1, 2020 through December 31, 2023**

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 each period 2020 through 2023.

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 20 deposits and 40 checks/invoices in total. Each item requested was provided for review. In review of each deposit requested, each deposit slip matched the bank deposit as well as the amount recorded in the checkbook ledger. In review of checks written, one instance was found where the check written matched the invoiced amount, but the incorrect amount was recorded in the checkbook ledger. This mistake was corrected in the following month's reconciliation completed by the Beaver County Jail. When comparing check dates to due dates 7 of 40 instances were found where the payment was made after the due date. Voided checks were accurately recorded and a photocopy of the voided check added in place of an invoice.

Conclusion: It is recommended more care be taken paying invoices by their due date to avoid potential late fees.