

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

**Report on Agreed Upon Procedures –
Accounting Transactions and Procedures Review
Under NYSCOPBA Constitution and By-Laws
(Article XVI Duties of Officers, Part C. Treasurer, Paragraph 4)**

For the Three Months Ended March 31, 2019

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

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September 18, 2019

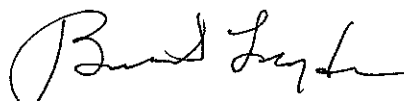
Executive Board and Membership Representatives
New York State Correctional Officers & Police Benevolent Association, Inc.
Albany, NY 12209

We have performed procedures outlined in the attached report agreed to by the Treasurer of the New York State Correctional Officers & Police Benevolent Association, Inc. on behalf of the Executive Board and Members designed to meet the Treasurer's requirement under the Constitution and By-laws Article XVI, Duties of Officers, Part C. Treasurer, Paragraph 4 to provide a quarterly review of the expenditures, accounting controls, documentation and operating activity of the New York State Correctional Officers & Police Benevolent Association, Inc. The agreed to procedures were applied to accounting and operating data and transaction covering the three months ended March 31, 2019.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The application, inference and evaluation of these procedures are solely the responsibility of management, and I make no representation regarding the procedures applied, except for the results presented. If we had performed additional procedures or if we had conducted an audit in accordance with generally accepted auditing standards, matters in addition to any findings that may result from the procedures performed, might have come to my attention and been reported to you.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the financial results of the New York State Correctional Officers & Police Benevolent Association, Inc. Accordingly, we do not express such an opinion.

This report is solely intended for the use of the Executive Board and the Membership Representatives of the New York State Correctional Officers & Police Benevolent Association, Inc. and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose.


Brian G. Leyden, C.P.A.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

**SUMMARY OF PROCEDURES APPLIED AND RESULTS
FOR THE THREE MONTHS ENDED MARCH 31, 2019**

I) Bank Accounts – except PAC Funds

Procedure BANK RECONCILIATION'S: All NYSCOPBA bank reconciliations reviewed for accuracy and timeliness of reconciliation to maintain integrity and control.

Results:

- 1) All reconciliations were reviewed and traced to the General Ledger. No exceptions were found.
- 2) All monthly bank reconciliation's were timely prepared following month end. Clerical accuracy of the reconciliation and supporting schedules were reviewed. No exceptions were found.

Procedure DEPOSITS: All deposits to bank are to be traced to deposit records and the General Ledger. Review one month's supporting documentation.

Results:

- 1) During the three months ended March 31, 2019 a total of 52 deposits, transfers or wires totaling \$4,347,332 were recorded in the General Operating Account. All transactions were traced to bank records and General Ledger coding and recording. No exceptions were found.
- 2) Supporting documentation of all February 2019 deposits were reviewed. No exceptions were found.

Procedure DISBURSEMENTS: A representative sample of expenditures disbursed during the period in review are to be traced to proper documentation, cancelled checks, bank records and the General Ledger.

Results:

- 1) During the three months ended March 31, 2019 a total of 1,035 checks, transfers or wires totaling \$3,211,091, excluding payroll, were disbursed from the General Account. A total of 56 items were selected for review. The selected sample represented a total of \$386,426, which was 4.3% of the total disbursed during the three months ended March 31, 2019. The payroll transfers during the period were tested under the payroll activity procedures. The selected transactions were traced to supporting documentation, cancelled checks, wire transfers, bank records and General Ledger coding and recording. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED MARCH 31, 2019

II) PAC Funds

Procedure PAC Funds: PAC Fund activity is to be reconciled to custodian bank statements, transfers from the General Operating Account Funds are to be verified as received, and expenditures disbursed during the period traced to cancelled checks.

Results:

- 1) All transactions in the custodian account and transfers from the General Operating Account was reconciled to custodian bank statements. No exceptions were found. Note: PAC Fund activity is reported separately and is not included in the general operating accounting of NYSCOPBA. During the three months ended March 31, 2019 a total of \$75,000 was transferred to the PAC Account. A total of \$47,050 was disbursed from the PAC account. Listing of transfers and disbursements funds for the first quarter were traced to deposits and cancelled checks on the PAC account bank statements. No exceptions were found.

III) Payroll

Procedure PAYROLL: Payroll postings and recordings are to be reviewed for accuracy and timely recording.

Results:

- 1) Payrolls for the three months ended for March 31, 2019 (6 pay-dates) were selected and reviewed for completeness and accuracy. All related transfers and transactions were traced to General Ledger recording and coding, bank statements and supporting documentation. No exceptions were found.
- 2) Total payroll recorded in the General Ledger accounting system was reconciled to year to date reports from the payroll service. No exceptions were found.
- 3) The payroll selected, March 13, 2019, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

**NEW YORK STATE CORRECTIONAL OFFICERS
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**SUMMARY OF PROCEDURES APPLIED AND RESULTS
FOR THE THREE MONTHS ENDED MARCH 31, 2019**

IV) Sectors

Procedure SECTORS: Sector bookkeeping, funding agreements, reimbursements and operations are being maintained in compliance with written procedures.

Results:

- 1) Accounting staff was queried regarding on-going compliance and sector accounting activity. No incidences of material exception to procedures were noted.
- 2) Sector reimbursements are included in the General Account disbursement sample testing.
- 3) The following exceptions were found:
Several checks have been clearing with one signature. The Treasurer has been notified and the required second signature will be obtained.

A check was payable to Cash. The Treasurer has contacted the sector in regards to the policy that checks should never be written to Cash.

V) General Ledger Accounting System

Procedure GENERAL LEDGER: The General Ledger Accounting System should provide detailed accounting by Board designated "cost centers", budget to actual monitoring, and provide reliable detail of operations by cost categories and ensure the reliability of membership representative provided financial reports.

- 1) All recorded transactions during the three months ended March 31, 2019 were scanned and randomly checked for proper account postings and cost center designation. No material exceptions were found to deviate from proper posting and cost center designation.
- 2) All cost center line items in the approved 2019 NYSCOPBA budget were traced to the proper cost center and category in the General Ledger System.
- 3) Monthly accruals for the quarter for Union Leave were traced to calculations. No exceptions were found.
- 4) All equipment requiring capitalization and appropriate depreciation entries were traced back to supporting documentation.

**NEW YORK STATE CORRECTIONAL OFFICERS
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED MARCH 31, 2019

Procedure GENERAL LEDGER: continued

- 5) Accounts Payable balances were tested against individual vendor balances to ensure accuracy of recorded liability.
- 6) Cash activity was reviewed as a comparison to the 4th quarter 2018 for unusual items or specific inclusions. No items identified.

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**NEW YORK STATE CORRECTIONAL OFFICERS
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SUMMARY OF MANAGEMENT ADVISEMENTS

FOR THE THREE MONTHS ENDED MARCH 31, 2019

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of September 18, 2019, receipts have not been received from various Sectors in the 1st quarter 2019. This list is reviewed monthly by the Treasurer.

All Sectors should submit the required documentation to the accounting department on a timely basis.

During the first quarter review of sector expenses, the following eight sectors were tested. Disbursements over 45 days old missing documentation were cleared by the Treasurer. The total of the cleared disbursements of the tested sectors are as follows:

Coxsackie - \$0
Elmira - \$8,632
Hale Creek - \$482
Lakeview Shock - \$0
Mid State - \$250
Moriah Shock - \$0
Wallkill - \$0
Willard - \$0

The Treasurer also cleared all other disbursements over 45 days old missing documentation. Sectors with cleared missing documents totaling more than \$1,000 during the 1st quarter of 2019 are as follows:

Gouverneur - \$2,710
Mohawk - \$1,125
Washington - \$2,250

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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

SUMMARY OF PAC FUNDS

QUARTER ENDED MARCH 31, 2019

OPENING BALANCE 1-1-19	\$154,498.95
TRANSFERS TO PAC ACCOUNT 1-1-19 TO 3-31-19	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 1-1-19 TO 3-31-19, PER LISTING	\$47,050.00

ENDING BALANCE 3-31-19	\$182,448.95 =====
PAC BANK ACCOUNT BALANCE 03-31-19	\$192,148.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$9,700.00

ADJUSTED PAC BANK ACCOUNT BALANCE 3-31-19	\$182,448.95 =====
ADJUSTED DIFFERENCE:	\$0.00

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH SUMMARY

QUARTER ENDED MARCH 31, 2019

	<u>BALANCE</u> <u>3/31/2019</u>	<u>BALANCE</u> <u>12/31/2018</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 800,599	\$ 899,666	\$ (99,067)	-11%
RBC BOND INVESTMENTS	\$ 5,978,097	\$ 5,985,826	\$ (7,729)	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 182,449	\$ 154,499	\$ 27,950	18%
RAINY DAY FUND	\$ 336,637	\$ 124,973	\$ 211,664	169%
LEGAL DEFENSE FUND	\$ 743,870	\$ 1,027,222	\$ (283,352)	-28%
LEGAL DEFENSE BOND INVESTMENTS	\$ 1,754,001	\$ 1,453,691	\$ 300,310	21%
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TOTALS	\$ 9,875,652	\$ 9,725,877	\$ 149,775	2%
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
01/02/2019	Equinox	January Rent January Rent	1000 - General Operating - Key Bank 4750 - Rental Income/Building	4,568.00 4,568.00	Y
01/02/2019	Rehabilitation Support Services, Inc.	January Rent January Rent	1000 - General Operating - Key Bank 4750 - Rental Income/Building	2,800.00 2,800.00	Y
01/03/2019	NYS Controller	Deposit Inst Mbr Dues	1000 - General Operating - Key Bank 4415 - Institutional Payroll	471,633.33	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,407.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	40,814.00	
			532,854.33		Y
01/02/2019	RBC Wealth Management	AT&T Inc. bond Interest AT&T Inc. bond Interest	1000 - General Operating - Key Bank 1006 - RBC - Bond Investment MM	8,550.00 8,550.00	Y
01/09/2019	NYS Controller	Deposit Admin Mbr Dues	1000 - General Operating - Key Bank 4410 - Administrative Payroll	10,332.83	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	460.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	920.00	
			11,712.83		Y
01/07/2019	Roswell Park Cancer Inst	Admin Charges 12/21/18- 1/03/19 Admin Charges 12/21/18- 1/03/19	1000 - General Operating - Key Bank 4415 - Institutional Payroll	353.25 353.25	Y
01/07/2019	Norvest Financial Services	Admin Fee Reimbursement 9/1/18- 12/31/18	1000 - General Operating - Key Bank		
	Norvest Financial Services	Admin Fee Reimbursement 9/1/18- 12/31/18	1201 - Miscellaneous Receivable	16,000.00	
			-778.31		
			15,221.69		Y
01/17/2019	NYS Controller	Deposit Inst Mbr Dues	1000 - General Operating - Key Bank 4415 - Institutional Payroll	474,832.17	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,528.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,056.00	
			536,416.17		Y
01/23/2019	NYS Controller	Deposit Admin Mbr Dues	1000 - General Operating - Key Bank 4410 - Administrative Payroll	10,363.74	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	458.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	916.00	
			11,737.74		Y
01/23/2019	Roswell Park Cancer Inst	Admin Charges 1/4/19- 1/17/19 Admin Charges 1/4/19- 1/17/19	1000 - General Operating - Key Bank 4415 - Institutional Payroll	353.25 353.25	Y
01/23/2019	Sinclair Broadcast Group	REFUND Advertisements 10/30/17- 6/24/18 Advertisements 10/30/17- 11/26/17 REFUNDED	1000 - General Operating - Key Bank 5841 - Advertising (Radio, TV, Newspapers)	1,394.00	
	Sinclair Broadcast Group	Advertisements 2/26/18- 3/25/18 REFUNDED	5841 - Advertising (Radio, TV, Newspapers)	5,091.50	
	Sinclair Broadcast Group	Advertisements 3/26/18-4/29/18 REFUNDED	5841 - Advertising (Radio, TV, Newspapers)	2,677.50	
	Sinclair Broadcast Group	Advertisements 5/28/18-6/24/18 REFUNDED	5841 - Advertising (Radio, TV, Newspapers)	3,077.00	
			12,240.00		Y
01/23/2019	AFLAC	Admin Charges December Admin Charges December	1000 - General Operating - Key Bank 1201 - Miscellaneous Receivable	1,000.00	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	AFLAC	Admin Charges December	4800 · Miscellaneous Income	130.36	
			1,130.36		Y
01/25/2019		REFUND 2008 Computer Supplies CK 50938	1000 · General Operating - Key Bank		
	CDW Direct, LLC	REFUND 2008 Computer Supplies CK 50938	4800 · Miscellaneous Income	488.92	
			488.92		Y
01/31/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	473,198.79	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,462.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,924.00	
			534,584.79		Y
01/28/2019		Taconic Sector Refund	1000 · General Operating - Key Bank		
	Cabrera, Amy	Taconic Sector Refund	2430 · Suspense-Sector Regular Funds	24.00	
			24.00		Y
02/01/2019		Retired Mbr Dues Deduction #23	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #23	4660 · Retired Members Dues	37.53	
			37.53	Y	Y
02/01/2019		Retired Mbr Dues Deduction #24	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #24	4660 · Retired Members Dues	40,845.73	
			40,845.73	Y	Y
02/01/2019		Retiree vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	29.76	
			29.76	Y	Y
02/01/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	38,341.59	
			38,341.59	Y	Y
02/01/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.43	
			16.43	Y	Y
02/01/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	121,963.94	
			121,963.94	Y	Y
02/06/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,318.00	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	456.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	912.00	
			11,686.00	Y	Y
02/04/2019		Deposit Investment Acct Interest - Ebay	1000 · General Operating - Key Bank		
	RBC Wealth Management	Deposit Investment Acct Interest - Ebay	1250 · Interest Receivable	10,781.25	
	RBC Wealth Management	Deposit Investment Acct Interest - Ebay	1008 · RBC - Bond Investment MM	-2,587.50	
			8,193.75	Y	Y
02/05/2019		February Rent	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	February Rent	4750 · Rental Income/Building	2,800.00	
			2,800.00	Y	Y
02/05/2019		February Rent	1000 · General Operating - Key Bank		
	Equinox	February Rent	4750 · Rental Income/Building	4,568.00	
			4,568.00	Y	Y
02/05/2019		Admin Charges 1/18/19- 1/31/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 1/18/19- 1/31/19	4415 · Institutional Payroll	306.15	
			306.15	Y	Y
02/05/2019		REFUND Umbrella Policy Change	1000 · General Operating - Key Bank		
	Moore Insurance Agency, Inc.	REFUND Umbrella Policy Change	5661 · Commercial Umbrella	251.00	
			251.00	Y	Y
02/14/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	472,021.66	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,410.00	

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,820.00	
			533,251.66	Y	Y
02/20/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,251.63	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	453.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	906.00	
			11,610.63	Y	Y
02/21/2019		Admin Charges 2/1/19- 2/14/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 2/1/19- 2/14/19	4415 · Institutional Payroll	306.15	
			306.15	Y	Y
02/21/2019		Ford Motor Credit 2.45% Bond Interest	1000 · General Operating - Key Bank		
	RBC Wealth Management	Ford Motor Credit 2.45% Bond Interest	1250 · Interest Receivable	7,350.00	
	RBC Wealth Management	Ford Motor Credit 2.45% Bond Interest	1006 · RBC - Bond Investment MM	-1,764.00	
			5,586.00	Y	Y
02/28/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	470,636.46	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,349.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	40,698.00	
			531,683.46	Y	Y
02/28/2019		Miscellaneous Income	1000 · General Operating - Key Bank		
	Liberty Mutual	Liberty Mutual Royalties 2018 and 2019	4800 · Miscellaneous Income	10,000.00	
			10,000.00	Y	Y
03/06/2019		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	10,272.26	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	454.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	908.00	
			11,634.26		Y
03/05/2019		March Rent	1000 · General Operating - Key Bank		
	Rehabilitation Support Services, Inc.	March Rent	4750 · Rental Income/Building	2,800.00	
			2,800.00		Y
03/05/2019		March Rent	1000 · General Operating - Key Bank		
	Equinox	March Rent	4750 · Rental Income/Building	4,568.00	
			4,568.00		Y
03/05/2019		Admin Charges 2/15/19- 2/28/19	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 2/15/19- 2/28/19	4415 · Institutional Payroll	282.60	
			282.60		Y
03/05/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	29.76	
			29.76		Y
03/05/2019		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	38,346.43	
			38,346.43		Y
03/05/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	122,218.19	
			122,218.19		Y
03/05/2019		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	16.43	
			16.43		Y
03/05/2019		Retired Mbr Dues Deduction #1	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #1	4660 · Retired Members Dues	41,041.72	
			41,041.72		Y
03/05/2019		Retired Mbr Dues Deduction #2	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #2	4660 · Retired Members Dues	37.53	
			37.53		Y
03/07/2019		Otisville	1000 · General Operating - Key Bank		
	SC Otisville	Otisville	2430 · Suspense-Sector Regular Funds	205.00	
			205.00		Y
03/07/2019		Kirby	1000 · General Operating - Key Bank		
	SC Kirby	Kirby	2430 · Suspense-Sector Regular Funds	136.00	
			136.00		Y

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2019

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
03/14/2019		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,909.11	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,355.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	40,710.00	
				<u>531,974.11</u>	Y
03/11/2019		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest - Key Bank Bond	1250 - Interest Receivable	5,875.00	
				<u>5,875.00</u>	Y
03/20/2019		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,249.71	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	453.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	906.00	
				<u>11,608.71</u>	Y
03/18/2019		Admin Charges 3/1/19- 3/14/19	1000 - General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 3/1/19- 3/14/19	4415 - Institutional Payroll	282.60	
				<u>282.60</u>	Y
03/18/2019		Deposit	1000 - General Operating - Key Bank		
	RBC Wealth Management	Bank of America - Deposit Investment Acct Interest	1250 - Interest Receivable	45,292.50	
				<u>45,292.50</u>	Y
03/21/2019		Admin Fees January 2019	1000 - General Operating - Key Bank		
	AFLAC	Admin Fees January 2019	1201 - Miscellaneous Receivable	1,147.30	
				<u>1,147.30</u>	Y
03/28/2019		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	473,882.59	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,480.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	40,960.00	
				<u>535,322.59</u>	Y
				<u>4,347,331.84</u>	
		FEBRUARY 2019 TESTED		1,321,477.78	
				30%	
		100% OF DEPOSITS TRACED TO GENERAL LEDGER			

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED MARCH 31, 2019

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
02/04/2019	100231	NYS Commission of Tax and Finance	LE BA Trotter Union Lease 10/1/17- 3/31/19	150,377.50	Y	Y	Y	
03/14/2019	100719	NYS Commission of Tax and Finance	Union Lease LE SS Janus 10/1/17/18- 3/31/19	48,739.44	N	N	Y	Check outstanding
01/23/2019	100073	Make A Wish Foundation	Advertising Vlan Champion Sponsorship	39,000.00	Y	Y	Y	
01/07/2019	99558	Townsquare Media of Albany	Various Invoices Advertisements 10/28/18- 12/28/18	22,795.00	Y	Y	Y	
03/27/2019	100792	Louisville Market Downtown	CPOF 2019 6/5/19-6/9/19	18,458.64	Y	Y	Y	
01/23/2019	100074	Melville	Consulting Subscription 2/1/19- 1/31/20	18,200.00	Y	Y	Y	
01/18/2019	100173	Nonvest Financial Services	Rediree Vision Replenishment	12,000.00	Y	Y	Y	
03/25/2019	100809	Renaissance Albany Hotel	Legislative Reception 3/16/19	10,256.82	Y	Y	Y	
01/22/2019	100059	Ulrica College Athletics	SAP 2018 Sponsorship Ulrica Pioneers	7,500.00	Y	Y	Y	
03/16/2019	100747	Greenery Communications	Coordinated Communications Campaign Services Monthly Retainer 3/16/19- 4/15/19	7,500.00	Y	Y	Y	
03/04/2019	100527	US Sports Camps/ Nike Basketball Camp	Advertising/ SAP Basketball Program/ Basketball Camp Sunny Polesdam	7,220.00	Y	Y	Y	
02/25/2019	100428	Harris, Conway & Donovan, PLLC	Duca V. Pereira & NYSCORBA V. NYS	6,480.36	Y	Y	Y	
03/28/2019	100318	Slavin, Keith	Advertising Slavin Motorsports Sponsorship 2018	5,000.00	N	N	Y	Check outstanding
03/04/2019	100524	TownPlace Suites by Marriott	Various Invoices February	4,907.70	Y	Y	Y	
02/05/2019	100243	Parad Broadcastling	n	4,000.00	Y	Y	Y	
02/28/2019	100485	Livie Nelson Marketing	Advertising SPAC 2019 Season Box Installation 2 of 5	3,020.00	Y	Y	Y	
03/07/2019	Auto W/D	Verizon Wireless	Cell Phones 1/16/19- 2/15/19	2,716.15	Y	Y	Y	
02/13/2019	100336	King, Linda	Western Regional PR / Trust Fund Donation Dyson & Jackson Children	2,500.00	Y	Y	Y	
01/02/2019	99754	Policy Innovation, Inc.	Research and Analysis of Policy Issues	2,350.00	Y	Y	Y	
01/03/2019	99766	Fisher, Clarence	VP 12/1/18- 12/31/18	2,020.76	Y	Y	Y	
01/06/2019	99892	Trotter, Douglas	LE BA 12/4/18- 12/31/18	1,768.80	Y	Y	Y	
02/04/2019	100194	Flanagan, Larry	BA 1/9/19- 1/31/19	1,602.29	Y	Y	Y	
03/08/2019	100848	James, Richard P.	LE SS 2/28/19- 3/8/19	1,513.26	Y	Y	Y	
01/25/2019	100147	Bronelle, Ricky	BA 1/2/19- 1/25/19	1,295.72	Y	Y	Y	
01/04/2019	99851	The Wallers Co. A.C. Inc.	HVAC Maintenance & Repairs	1,224.68	Y	Y	Y	
03/11/2019	100867	FireLight Fiber	Main Office Telephone	1,099.63	N	N	Y	Check outstanding
02/22/2019	100061	Selens, William	SS 1/14/19- 1/24/19	1,048.79	Y	Y	Y	
03/05/2019	100878	Advanced Property Management	Main Office Cleaning Services February	1,039.80	Y	Y	Y	
01/15/2019	99886	Luther, David L.	BA 1/2/19- 1/15/19	948.73	Y	Y	Y	
03/27/2019	PRV 032719	Manno, Joseph	VP 3/2/19- 3/15/19	901.63	Y	Y	Y	
03/04/2019	100515	Mazzella, Michael	VP 1/23/19- 2/28/19	832.14	Y	Y	Y	
02/11/2019	100804	Wright, Lori	Mid-Hudson PC Catastrophic - Len Wright	750.00	Y	Y	Y	
01/07/2019	Auto W/D	Rackspace Hosting	January Hosting	725.70	Y	Y	Y	
02/04/2019	100174	amazon.com	Office Supplies & Office Furniture	648.19	Y	Y	Y	
01/23/2019	100077	Allen, Heath H.	Elision Cmte 1/23/19- 1/25/19	608.12	Y	Y	Y	
01/10/2019	99940	Scout, Summer	Scholarship 2017	600.00	Y	Y	Y	
03/06/2019	100547	Frazier, Parrish L	Lobby Day/ March EA	573.56	Y	Y	Y	
03/06/2019	100551	Allen, Heath H.	March EA	522.44	Y	Y	Y	
03/25/2019	100665	Greene County Women's League	Mid-Hudson Regional PR/ GCWL Cancer Patient Aid	500.00	N	N	Y	Check outstanding
01/15/2019	99997	Double Tree Turntown	Various LE Folios	483.17	Y	Y	Y	
01/22/2019	100066	Keenan, Shaun	Legislative PAC Cmte 1/22/19	480.56	Y	Y	Y	
02/20/2019	100365	Tesmer, David	BA 2/4/19- 2/15/19	476.05	Y	Y	Y	
03/06/2019	100542	Compton, Sherry	March EA	426.28	Y	Y	Y	
03/06/2019	100539	Calkand, Stephen	Lobby Day/ March EA	375.16	Y	Y	Y	
02/21/2019	100405	Christ, Timothy	SSO'S Western Meeting 2/21/19	343.32	Y	Y	Y	
01/25/2019	100092	Gentile, Joseph	Reliemen/Veard	290.00	Y	Y	Y	
03/15/2019	100732	Greater Rochester Soapbox Derby	Western Regional PR / Greater Rochester Soap Box Derby Calina Murty	250.00	Y	Y	Y	
03/08/2019	100693	Maloney, Michael	Lobby Day 3/5/19	232.04	Y	Y	Y	
01/22/2019	100085	Frazier, Parrish L	Legislative PAC Cmte 1/22/19	222.76	Y	Y	Y	
01/02/2019	PRV 010219	Notretramed, AJ	BA 12/12/18 - 12/19/18	189.30	Y	Y	Y	
01/04/2019	99846	Cabaye Pest Control	Commercial Monthly Service - Pest Control Main Office	135.00	Y	Y	Y	
03/16/2019	100778	Poughkeepsie Grand Hotel	Executive VP Sawchuk 3/13/19	116.61	Y	Y	Y	
01/07/2019	99877	Delta Hotels Marriot Ulrica	VP Maine 12/18/18	104.11	Y	Y	Y	
03/12/2019	Auto W/D	Crystal Rock Bottled Water	Main Office Water Cooler	70.70	Y	Y	Y	
01/16/2019	100014	NYS Joint Commission on Public Ethics	CSRO387261 Semi Annual Filing 2018 July- December	50.00	Y	Y	Y	
03/07/2019	Auto W/D	USPS	Postage - Business Reply Mail	2.56	Y	Y	Y	

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