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October 6, 2016

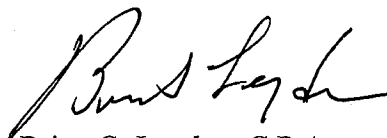
Executive Board and Membership Representatives  
New York State Correctional Officers & Police Benevolent Association, Inc.  
Albany, NY 12209

I 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 June 30, 2016.

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 I had performed additional procedures or if I 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.

I was 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, I 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.**

**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 June 30, 2016**

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

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS  
FOR THE THREE MONTHS ENDED JUNE 30, 2016**

**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 June 30, 2016 a total of 80 deposits, transfers or wires totaling \$3,828,307 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 April 2016 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 June 30, 2016 a total of 1,494 checks, transfers or wires totaling \$4,588,659, excluding payroll, were disbursed from the General Account. A total of 54 items were selected for review. The selected sample represented a total of \$1,784,582, which was 39% of the total disbursed during the three months ended June 30, 2016. 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 JUNE 30, 2016**

**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 June 30, 2016 a total of \$75,000 was transferred to the PAC Account. A total of \$106,270 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 June 30, 2016 (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, May 25, 2016, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS  
FOR THE THREE MONTHS ENDED JUNE 30, 2016**

**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 exception was found:  
Several checks have been clearing with one signature. The Treasurer has been notified and the required second signature will be obtained.

**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 June 30, 2016 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 2016 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. No exceptions were found.
- 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 1st quarter 2016 for unusual items or specific inclusions. No items identified.

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

**SUMMARY OF MANAGEMENT ADVISEMENTS**

**FOR THE THREE MONTHS ENDED JUNE 30, 2016**

**Sectors**

The accounting department is maintaining a list of sectors that have received funding. As of August 31, 2016, receipts have not been received from various Sectors in the 1<sup>st</sup> and 2<sup>nd</sup> quarters 2016. 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 second 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:

Adirondack - \$0  
Cape Vincent - \$0  
Edgecomb - \$176  
Hale Creek - \$125  
Upstate - \$317  
Wende - \$588  
Wood Burne - \$0  
Wyoming - \$0

The Treasurer also cleared all other disbursements over 45 days old missing documentation. Sectors with cleared missing documents totaling more than \$3,000 during the 2<sup>nd</sup> quarter of 2016 are as follows:

Bedford Hill - \$7,529

\* \* \* \* \*

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

**SUMMARY OF PAC FUNDS**

**QUARTER ENDED JUNE 30, 2016**

|   |                     |
|---|---------------------|
| <b>OPENING BALANCE 4-1-16</b>   | <b>\$144,978.95</b> |
| <b>TRANSFERS TO PAC ACCOUNT 4-1 TO 6-30-16</b>                        | <b>\$75,000.00</b>  |
| <b>DISBURSEMENTS FROM PAC ACCOUNT 4-1 TO<br/>6-30-16, PER LISTING</b> | <b>\$106,270.00</b> |
|   | <b>-----</b>        |
| <b>ENDING BALANCE 6-30-16</b>   | <b>\$113,708.95</b> |
|   | <b>=====</b>        |
| <b>PAC BANK ACCOUNT BALANCE 06-30-16</b>                              | <b>\$148,058.95</b> |
| <b>DEPOSIT IN TRANSIT</b>   | <b>\$0.00</b>       |
| <b>OUTSTANDING CHECKS</b>   | <b>\$34,350.00</b>  |
|   | <b>-----</b>        |
| <b>ADJUSTED PAC BANK ACCOUNT BALANCE 6-30-16</b>                      | <b>\$113,708.95</b> |
|   | <b>=====</b>        |
| <b>ADJUSTED DIFFERENCE:</b>   | <b>\$0.00</b>       |



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

CASH SUMMARY

QUARTER ENDED JUNE 30, 2016

|                                | <u>BALANCE<br/>6/30/2016</u> | <u>BALANCE<br/>3/31/2016</u> | <u>CHANGE</u>         | <u>% CHANGE</u> |
|--------------------------------|------------------------------|------------------------------|-----------------------|-----------------|
| OPERATING ACCOUNT KEY BANK     | \$ 834,809                   | \$ 1,696,880                 | \$ (862,071)          | -51%            |
| KEY BOND INVESTMENTS           | \$ 9,341,674                 | \$ 10,352,424                | \$ (1,010,750)        | -10%            |
| SECTOR MASTER ACCOUNT          | \$ 80,000                    | \$ 80,000                    | \$ -                  | 0%              |
| PAC FUND                       | \$ 113,709                   | \$ 144,979                   | \$ (31,270)           | -22%            |
| PAYPAL ACCOUNT                 | \$ 190                       | \$ 100                       | \$ 90                 | 90%             |
| RAINY DAY FUND                 | \$ 256,818                   | \$ 250,000                   | \$ 6,818              | 3%              |
| LEGAL DEFENSE FUND             | \$ 776,244                   | \$ 667,572                   | \$ 108,672            | 16%             |
| LEGAL DEFENSE BOND INVESTMENTS | <u>\$ 1,015,976</u>          | <u>\$ 1,015,976</u>          | <u>\$ -</u>           | <u>0%</u>       |
| TOTALS                         | <u>\$ 12,419,420</u>         | <u>\$ 14,207,930</u>         | <u>\$ (1,788,511)</u> | <u>-13%</u>     |

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

## CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2016

| Date       | Description                            | Account   | Credit   | Reviewed<br>Deposit | TRACED<br>TO G/L |
|------------|--|---|--|---------------------|------------------|
| 04/01/2016 |  | Retired Mbr Dues Deduction #32                  |  |                     |                  |
|            | NYS and Local Retirement Systems       | Retired Mbr Dues Deduction #32                  | 1000 - General Operating - Key Bank                |                     |                  |
|            |  |   | 4660 - Retired Members Dues                        |                     |                  |
|            |  |   | 15,681.00  |                     |                  |
|            |  |   | 15,681.00  | Y                   | Y                |
| 04/01/2016 |  | Retired Mbr Dues Deduction #33                  | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS and Local Retirement Systems       | Retired Mbr Dues Deduction #33                  | 4660 - Retired Members Dues                        |                     |                  |
|            |  |   | 16.64  |                     |                  |
|            |  |   | 16.64  | Y                   | Y                |
| 04/01/2016 |  | Retiree Dental                                  | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS and Local Retirement Systems       | Retiree Dental                                  | 5688 - Retiree vision                              |                     |                  |
|            |  |   | 56,419.23  |                     |                  |
|            |  |   | 56,419.23  | Y                   | Y                |
| 04/04/2016 |  | Admin Charges 3/18/16- 3/31/16                  | 1000 - General Operating - Key Bank                |                     |                  |
|            | Roswell Park Cancer Inst               | Admin Charges 3/18/16- 3/31/16                  | 4415 - Institutional Payroll                       |                     |                  |
|            |  |   | 400.35   |                     |                  |
|            |  |   | 400.35   | Y                   | Y                |
| 04/04/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | Key Bank                               | Bear Sterns - Investment Account Interest       | 4600 - Interest Income                             |                     |                  |
|            | Key Bank                               | Bear Sterns - Investment Account Interest       | 1250 - Interest Receivable                         |                     |                  |
|            |  |   | 18,246.58  |                     |                  |
|            |  |   | 17,753.42  |                     |                  |
|            |  |   | 36,000.00  |                     | Y                |
| 04/06/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS Controller                         | Admin Mbr Dues                                  | 4410 - Administrative Payroll                      |                     |                  |
|            | NYS Controller                         | Admin Agency Dues                               | 4405 - Admin P/R Agency Fee                        |                     |                  |
|            | NYS Controller                         | Legal Defense Fund                              | 4425 - Legal Defense Fund Dues                     |                     |                  |
|            | NYS Controller                         | Rainy Day Fund                                  | 4430 - Rainy Day Fund Dues                         |                     |                  |
|            |  |   | 942.00   |                     |                  |
|            |  |   | 11,985.56  | Y                   | Y                |
| 04/14/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS Controller                         | Inst Mbr Dues                                   | 4415 - Institutional Payroll                       |                     |                  |
|            | NYS Controller                         | Inst Agency Dues                                | 4420 - Institutional P/R Agency Fee                |                     |                  |
|            | NYS Controller                         | Legal Defense Fund                              | 4425 - Legal Defense Fund Dues                     |                     |                  |
|            | NYS Controller                         | Rainy Day Fund                                  | 4430 - Rainy Day Fund Dues                         |                     |                  |
|            |  |   | 473,381.06   |                     |                  |
|            |  |   | 6,866.81   |                     |                  |
|            |  |   | 20,874.00  |                     |                  |
|            |  |   | 41,748.00  |                     |                  |
|            |  |   | 542,869.87   | Y                   | Y                |
| 04/18/2016 |  | Admin Charges 4/1/16- 4/14/16                   | 1000 - General Operating - Key Bank                |                     |                  |
|            | Roswell Park Cancer Inst               | Admin Charges 4/1/16- 4/14/16                   | 4415 - Institutional Payroll                       |                     |                  |
|            |  |   | 400.35   |                     |                  |
|            |  |   | 400.35   | Y                   | Y                |
| 04/20/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS Controller                         | Admin Mbr Dues                                  | 4410 - Administrative Payroll                      |                     |                  |
|            | NYS Controller                         | Admin Agency Dues                               | 4405 - Admin P/R Agency Fee                        |                     |                  |
|            | NYS Controller                         | Legal Defense Fund                              | 4425 - Legal Defense Fund Dues                     |                     |                  |
|            | NYS Controller                         | Rainy Day Fund                                  | 4430 - Rainy Day Fund Dues                         |                     |                  |
|            |  |   | 9,624.82   |                     |                  |
|            |  |   | 925.19   | Y                   | Y                |
|            |  |   | 470.00   |                     |                  |
|            |  |   | 940.00   |                     |                  |
|            |  |   | 11,960.01  | Y                   | Y                |
| 04/22/2016 |  | HB Specialist Reimb 12.10 money 4/1/16- 3/31/17 | 1000 - General Operating - Key Bank                |                     |                  |
|            | New York State Dept of Tax and Finance | HB Specialist Reimb 12.10 money 4/1/16- 3/31/17 | 4810 - Joint Health Benefits Cmte Reim (Contract A |                     |                  |
|            | New York State Dept of Tax and Finance | HB Specialist Reimb 12.10 money 4/1/16- 3/31/17 | 2800 - NYS 25.9 Def Revenue                        |                     |                  |
|            |  |   | 7,153.00   |                     |                  |
|            |  |   | 78,680.00  |                     |                  |
|            |  |   | 85,833.00  | Y                   | Y                |
| 04/28/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS Controller                         | Inst Mbr Dues                                   | 4415 - Institutional Payroll                       |                     |                  |
|            | NYS Controller                         | Inst Agency Dues                                | 4420 - Institutional P/R Agency Fee                |                     |                  |
|            | NYS Controller                         | Legal Defense Fund                              | 4425 - Legal Defense Fund Dues                     |                     |                  |
|            | NYS Controller                         | Rainy Day Fund                                  | 4430 - Rainy Day Fund Dues                         |                     |                  |
|            |  |   | 474,210.90   |                     |                  |
|            |  |   | 5,101.17   |                     |                  |
|            |  |   | 20,835.00  |                     |                  |
|            |  |   | 41,670.00  |                     |                  |
|            |  |   | 541,817.07   | Y                   | Y                |
| 04/25/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | Liberty Mutual                         | Admin Charges 1/01/16- 3/31/16                  | 4800 - Miscellaneous Income                        |                     |                  |
|            |  |   | 10,000.00  |                     |                  |
|            |  |   | 10,000.00  | Y                   | Y                |
| 04/20/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | PayChex                                | SUI adj   | 5203 - SUTA  |                     |                  |
|            |  |   | 717.01   |                     |                  |
|            |  |   | 717.01   | Y                   | Y                |
| 05/04/2016 |  | Deposit   | 1000 - General Operating - Key Bank                |                     |                  |
|            | NYS Controller                         | Admin Mbr Dues                                  | 4410 - Administrative Payroll                      |                     |                  |
|            | NYS Controller                         | Admin Agency Dues                               | 4405 - Admin P/R Agency Fee                        |                     |                  |
|            | NYS Controller                         | Legal Defense Fund                              | 4425 - Legal Defense Fund Dues                     |                     |                  |
|            | NYS Controller                         | Rainy Day Fund                                  | 4430 - Rainy Day Fund Dues                         |                     |                  |
|            |  |   | 9,694.83   |                     |                  |
|            |  |   | 948.38   |                     |                  |
|            |  |   | 473.00   |                     |                  |
|            |  |   | 946.00   |                     |                  |
|            |  |   | 12,062.21  |                     | Y                |

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

## CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2016

| Date       | Description                      | Account  | Credit   | Reviewed Deposit | TRACED TO G/L |
|------------|----------------------------------|--|--|------------------|---------------|
| 05/02/2016 |                                  | Retiree Dental                                 | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS and Local Retirement Systems | Retiree Dental                                 | 5688 - Retiree vision                            | 57,225.27        |               |
|            |                                  |  |  | 57,225.27        | Y             |
| 05/02/2016 |                                  | Retired Mbr Dues Deduction #34                 | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #34                 | 4660 - Retired Members Dues                      | 15,847.40        |               |
|            |                                  |  |  | 15,847.40        | Y             |
| 05/02/2016 |                                  | Retired Mbr Dues Deduction #35                 | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #35                 | 4660 - Retired Members Dues                      | 16.64            |               |
|            |                                  |  |  | 16.64            | Y             |
| 05/02/2016 |                                  | Retired Mbr Dues Deduction #36                 | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #36                 | 4660 - Retired Members Dues                      | 11,627.55        |               |
|            |                                  |  |  | 11,627.55        | Y             |
| 05/02/2016 |                                  | Admin Charges 4/15/16- 4/28/16                 | 1000 - General Operating - Key Bank              |                  |               |
|            | Roswell Park Cancer Inst         | Admin Charges 4/15/16- 4/28/16                 | 4415 - Institutional Payroll                     | 423.90           |               |
|            |                                  |  |  | 423.90           | Y             |
| 05/03/2016 |                                  | Admin Charges January 2016                     | 1000 - General Operating - Key Bank              |                  |               |
|            | AFLAC                            | Admin Charges January 2016                     | 4800 - Miscellaneous Income                      | 1,612.15         |               |
|            |                                  |  |  | 1,612.15         | Y             |
| 04/30/2016 |                                  | Interest                                       | 1000 - General Operating - Key Bank              |                  |               |
|            |                                  | Interest                                       | 4600 - Interest Income                           | 1.09             |               |
|            |                                  |  |  | 1.09             | Y             |
| 05/12/2016 |                                  | Deposit  | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS Controller                   | Inst Mbr Dues                                  | 4415 - Institutional Payroll                     | 473,979.02       |               |
|            | NYS Controller                   | Inst Agency Dues                               | 4420 - Institutional P/R Agency Fee              | 5,126.72         |               |
|            | NYS Controller                   | Legal Defense Fund                             | 4425 - Legal Defense Fund Dues                   | 20,844.00        |               |
|            | NYS Controller                   | Rainy Day Fund                                 | 4430 - Rainy Day Fund Dues                       | 41,688.00        |               |
|            |                                  |  |  | 541,637.74       | Y             |
| 05/05/2016 |                                  | Admin Charges February 2016                    | 1000 - General Operating - Key Bank              |                  |               |
|            | AFLAC                            | Admin Charges February 2016                    | 4800 - Miscellaneous Income                      | 1,619.08         |               |
|            |                                  |  |  | 1,619.08         | Y             |
| 05/13/2016 |                                  | Admin Reimbursement 1/1/16- 4/30/16            | 1000 - General Operating - Key Bank              |                  |               |
|            | Norvest Financial Services       | Admin Reimbursement 1/1/16- 4/30/16            | 1201 - Miscellaneous Receivable                  | 17,646.75        |               |
|            |                                  |  |  | 17,646.75        | Y             |
| 05/13/2016 |                                  | Service Plan Renewal Discount Credit           | 1000 - General Operating - Key Bank              |                  |               |
|            | Intuit, Inc.                     | Service Plan Renewal Discount Credit           | 5751 - Computer Supplies & Updates (Software, Ke | 180.08           |               |
|            |                                  |  |  | 180.08           | Y             |
| 05/18/2016 |                                  | Deposit  | 1000 - General Operating - Key Bank              |                  |               |
|            | NYS Controller                   | Admin Mbr Dues                                 | 4410 - Administrative Payroll                    | 9,582.08         |               |
|            | NYS Controller                   | Admin Agency Dues                              | 4405 - Admin P/R Agency Fee                      | 992.84           |               |
|            | NYS Controller                   | Legal Defense Fund                             | 4425 - Legal Defense Fund Dues                   | 470.00           |               |
|            | NYS Controller                   | Rainy Day Fund                                 | 4430 - Rainy Day Fund Dues                       | 940.00           |               |
|            |                                  |  |  | 11,984.92        | Y             |
| 05/16/2016 |                                  | Admin Charges 4/29/16- 5/12/16                 | 1000 - General Operating - Key Bank              |                  |               |
|            | Roswell Park Cancer Inst         | Admin Charges 4/29/16- 5/12/16                 | 4415 - Institutional Payroll                     | 423.90           |               |
|            |                                  |  |  | 423.90           | Y             |
| 05/16/2016 |                                  | Business Personal Property Damage Compensation | 1000 - General Operating - Key Bank              |                  |               |
|            | Seneca Insurance Company         | Business Personal Property Damage Compensation | 4800 - Miscellaneous Income                      | 1,491.58         |               |
|            |                                  |  |  | 1,491.58         | Y             |
| 05/16/2016 |                                  | Property Damage Compensation Broken Pipe Flood | 1000 - General Operating - Key Bank              |                  |               |
|            | Seneca Insurance Company         | Property Damage Compensation Broken Pipe Flood | 4800 - Miscellaneous Income                      | 37,745.01        |               |
|            |                                  |  |  | 37,745.01        | Y             |
| 05/18/2016 |                                  | Vets Cmte Tour 2016 REFUND                     | 1000 - General Operating - Key Bank              |                  |               |
|            |                                  | Vets Cmte Tour 2016 REFUND                     | 5689 - Veterans (Veterans)                       | 100.00           |               |
|            |                                  |  |  | 100.00           | Y             |
| 05/18/2016 |                                  | Vets Cmte Tour 2016 REFUND                     | 1000 - General Operating - Key Bank              |                  |               |
|            |                                  | Vets Cmte Tour 2016 REFUND                     | 5689 - Veterans (Veterans)                       | 100.00           |               |
|            |                                  |  |  | 100.00           | Y             |
| 05/18/2016 |                                  | Vets Cmte Tour 2016 REFUND                     | 1000 - General Operating - Key Bank              |                  |               |

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

## CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2016

| Date       | Description                      | Account                                      | Credit                              | Reviewed Deposit | TRACED TO G/L |
|------------|----------------------------------|--|-------------------------------------|------------------|---------------|
|            |                                  | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 05/20/2016 |                                  | Vets Cmte Tour 2016 REFUND                   | 1000 - General Operating - Key Bank |                  |               |
|            |                                  | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 200.00           |               |
|            |                                  |  | 200.00                              |                  | Y             |
| 05/20/2016 |                                  | Vets Cmte Tour 2016 REFUND                   | 1000 - General Operating - Key Bank |                  |               |
|            |                                  | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 05/26/2016 |                                  | Deposit                                      | 1000 - General Operating - Key Bank |                  |               |
|            | NYS Controller                   | Inst Mbr Dues                                | 4415 - Institutional Payroll        | 473,258.79       |               |
|            | NYS Controller                   | Inst Agency Dues                             | 4420 - Institutional P/R Agency Fee | 6,909.99         |               |
|            | NYS Controller                   | Legal Defense Fund                           | 4425 - Legal Defense Fund Dues      | 20,875.00        |               |
|            | NYS Controller                   | Rainy Day Fund                               | 4430 - Rainy Day Fund Dues          | 41,750.00        |               |
|            | NYS Controller                   | Dues adj                                     | 4660 - Retired Members Dues         |                  |               |
|            |                                  |  | 542,793.78                          |                  | Y             |
| 05/24/2016 |                                  | Deposit                                      | 1000 - General Operating - Key Bank |                  |               |
|            | Key Bank                         | Citigroup - Deposit Investment Acct Interest | 4600 - Interest Income              | 13,274.38        |               |
|            | Key Bank                         | Citigroup - Deposit Investment Acct Interest | 1250 - Interest Receivable          | 3,375.62         |               |
|            |                                  |  | 16,650.00                           |                  | Y             |
| 05/31/2016 |                                  | Retired Mbr Dues Deduction #37               | 1000 - General Operating - Key Bank |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #37               | 4660 - Retired Members Dues         | 16,286.28        |               |
|            |                                  |  | 16,286.28                           |                  | Y             |
| 05/31/2016 |                                  | Retired Mbr Dues Deduction #38               | 1000 - General Operating - Key Bank |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #38               | 4660 - Retired Members Dues         | 16.64            |               |
|            |                                  |  | 16.64                               |                  | Y             |
| 05/31/2016 |                                  | Retiree Dental                               | 1000 - General Operating - Key Bank |                  |               |
|            | NYS and Local Retirement Systems | Retiree Dental                               | 5688 - Retiree vision               | 61,791.00        |               |
|            |                                  |  | 61,791.00                           |                  | Y             |
| 05/31/2016 |                                  | Retired Mbr Dues Deduction #39               | 1000 - General Operating - Key Bank |                  |               |
|            | NYS and Local Retirement Systems | Retired Mbr Dues Deduction #39               | 4660 - Retired Members Dues         | 12,343.20        |               |
|            |                                  |  | 12,343.20                           |                  | Y             |
| 05/31/2016 |                                  | Mid-Hudson Regional Office Refund            | 1000 - General Operating - Key Bank |                  |               |
|            | Time Warner Cable                | Mid-Hudson Regional Office Refund            | 5666-3 - Utilities                  | 64.50            |               |
|            |                                  |  | 64.50                               |                  | Y             |
| 05/31/2016 |                                  | Admin Charges 5/13/16- 5/26/16               | 1000 - General Operating - Key Bank |                  |               |
|            | Roswell Park Cancer Inst         | Admin Charges 5/13/16- 5/26/16               | 4415 - Institutional Payroll        | 423.90           |               |
|            |                                  |  | 423.90                              |                  | Y             |
| 05/31/2016 |                                  | Vets Cmte Tour 2016                          | 1000 - General Operating - Key Bank |                  |               |
|            | VanGorder, Robert                | Vets Cmte Tour 2016                          | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 06/01/2016 |                                  | Deposit                                      | 1000 - General Operating - Key Bank |                  |               |
|            | NYS Controller                   | Admin Mbr Dues                               | 4410 - Administrative Payroll       | 9,833.13         |               |
|            | NYS Controller                   | Admin Agency Dues                            | 4405 - Admin P/R Agency Fee         | 812.44           |               |
|            | NYS Controller                   | Legal Defense Fund                           | 4425 - Legal Defense Fund Dues      | 472.00           |               |
|            | NYS Controller                   | Rainy Day Fund                               | 4430 - Rainy Day Fund Dues          | 944.00           |               |
|            |                                  |  | 12,061.57                           |                  | Y             |
| 06/02/2016 |                                  | Vets Cmte Tour 2016 REFUND                   | 1000 - General Operating - Key Bank |                  |               |
|            | Mell, Christian                  | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 06/02/2016 |                                  | Vets Cmte Tour 2016 REFUND                   | 1000 - General Operating - Key Bank |                  |               |
|            | Aube, Raymond                    | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 06/02/2016 |                                  | Vets Cmte Tour 2016 REFUNDq                  | 1000 - General Operating - Key Bank |                  |               |
|            | Meara, Jack                      | Vets Cmte Tour 2016 REFUND                   | 5689 - Veterans (Veterans)          | 100.00           |               |
|            |                                  |  | 100.00                              |                  | Y             |
| 05/31/2016 |                                  | Interest                                     | 1000 - General Operating - Key Bank |                  |               |
|            |                                  | Interest                                     | 4605 - Sweep Account                | 0.96             |               |
|            |                                  |  | 0.96                                |                  | Y             |

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

## CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2016

| Date       | Description              | Account   | Credit                                | Reviewed Deposit | TRACED TO G/L |
|------------|--------------------------|---|---------------------------------------|------------------|---------------|
| 06/09/2016 |                          | Deposit   |                                       |                  |               |
|            | NYS Controller           | 1000 - General Operating - Key Bank               |                                       |                  |               |
|            |                          | Inst Mbr Dues                                     | 4415 - Institutional Payroll          | 472,480.12       |               |
|            | NYS Controller           | 4420 - Institutional P/R Agency Fee               |                                       | 5,863.29         |               |
|            |                          | Inst Agency Dues                                  |                                       | 20,794.00        |               |
|            | NYS Controller           | 4425 - Legal Defense Fund Dues                    |                                       | 41,588.00        |               |
|            | NYS Controller           | 4430 - Rainy Day Fund Dues                        |                                       | 540,725.41       | Y             |
| 06/07/2016 |                          | Retired Mbr Dues                                  | 1000 - General Operating - Key Bank   |                  |               |
|            | Vuignier, Ralph          | 4660 - Retired Members Dues                       |                                       | 25.00            |               |
|            |                          |   |                                       | 25.00            | Y             |
| 06/08/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            |                          | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/08/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Lambert, Thomas          | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/08/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Tabor, William P.        | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/10/2016 |                          | Northern Regional Golf Tournament 2016 Donation   | 1000 - General Operating - Key Bank   |                  |               |
|            | SC Northern Region       | Northern Regional PR/ Golf Tournament 2016 Dona   | 5840-1 - Regional PR (Expense)        | 3,920.00         |               |
|            |                          |   |                                       | 3,920.00         | Y             |
| 06/15/2016 |                          | Deposit   | 1000 - General Operating - Key Bank   |                  |               |
|            | NYS Controller           | Admin Mbr Dues                                    | 4410 - Administrative Payroll         | 9,782.67         |               |
|            | NYS Controller           | Admin Agency Dues                                 | 4405 - Admin P/R Agency Fee           | 2,105.34         |               |
|            | NYS Controller           | Legal Defense Fund                                | 4425 - Legal Defense Fund Dues        | 535.00           |               |
|            | NYS Controller           | Rainy Day Fund                                    | 4430 - Rainy Day Fund Dues            | 1,070.00         |               |
|            |                          |   |                                       | 13,493.01        | Y             |
| 06/13/2016 |                          | Admin Charges 5/27/16- 6/9/16                     | 1000 - General Operating - Key Bank   |                  |               |
|            | Roswell Park Cancer Inst | Admin Charges 5/27/16- 6/9/16                     | 4415 - Institutional Payroll          | 447.45           |               |
|            |                          |   |                                       | 447.45           | Y             |
| 06/16/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Gittens, Sean            | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/16/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Cozzette, James          | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/16/2016 |                          | Vets Cmte Tour 2016 REFUND                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Britton, David           | Vets Cmte Tour 2016 REFUND                        | 5689 - Veterans (Veterans)            | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/15/2016 |                          | Deposit   | 1000 - General Operating - Key Bank   |                  |               |
|            | Key Bank                 | Huntington \$407k bond - Investment Acct Interest | 4600 - Interest Income                | 10,537.40        |               |
|            | Key Bank                 | Huntington \$407k bond - Investment Acct Interest | 1250 - Interest Receivable            | 1,012.60         |               |
|            |                          |   |                                       | 11,550.00        | Y             |
| 06/23/2016 |                          | Deposit   | 1000 - General Operating - Key Bank   |                  |               |
|            | NYS Controller           | Inst Mbr Dues                                     | 4415 - Institutional Payroll          | 474,585.49       |               |
|            | NYS Controller           | Inst Agency Dues                                  | 4420 - Institutional P/R Agency Fee   | 3,337.25         |               |
|            | NYS Controller           | Legal Defense Fund                                | 4425 - Legal Defense Fund Dues        | 20,776.00        |               |
|            | NYS Controller           | Rainy Day Fund                                    | 4430 - Rainy Day Fund Dues            | 41,552.00        |               |
|            |                          |   |                                       | 540,250.74       | Y             |
| 06/23/2016 |                          | REFUND Green Haven Parking                        | 1000 - General Operating - Key Bank   |                  |               |
|            | Green Haven CERT         | REFUND Green Haven Parking                        | 5921-4 - Mileage/Parking/Tolls Reimb. | 172.00           |               |
|            |                          |   |                                       | 172.00           | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 1000 - General Operating - Key Bank   |                  |               |
|            | SC Mid-Hudson Region     | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 5840-1 - Regional PR (Expense)        | 100.00           |               |
|            |                          |   |                                       | 100.00           | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 1000 - General Operating - Key Bank   |                  |               |
|            | SC Mid-Hudson Region     | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 5840-1 - Regional PR (Expense)        | 50.00            |               |
|            |                          |   |                                       | 50.00            | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 1000 - General Operating - Key Bank   |                  |               |
|            | SC Mid-Hudson Region     | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 5840-1 - Regional PR (Expense)        | 50.00            |               |
|            |                          |   |                                       | 50.00            | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R     | 1000 - General Operating - Key Bank   |                  |               |

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

## CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2016

| Date       | Description              | Account   | Credit       | Reviewed Deposit | TRACED TO G/L |
|------------|--------------------------|---|--------------|------------------|---------------|
|            | SC Mid-Hudson Region     | Mid-Hudson Regional PR/ NYSCOPA Unity Night R 5840-1 · Regional PR (Expense)      | 100.00       |                  |               |
|            |                          |   | 100.00       |                  | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R 1000 · General Operating - Key Bank |              |                  |               |
|            | SC Mid-Hudson Region     | Mid-Hudson Regional PR/ NYSCOPA Unity Night R 5840-1 · Regional PR (Expense)      | 75.00        |                  |               |
|            |                          |   | 75.00        |                  | Y             |
| 06/23/2016 |                          | Groveland ssp Retirement Party Refund 1000 · General Operating - Key Bank         |              |                  |               |
|            | SC Groveland             | Groveland ssp Retirement Party Refund 2430 · Suspense-Sector Regular Funds        | 31.00        |                  |               |
|            |                          |   | 31.00        |                  | Y             |
| 06/23/2016 |                          | Donation/ Raffle Proceeds for CO Dobransky 1000 · General Operating - Key Bank    |              |                  |               |
|            |                          | Donation/ Raffle Proceeds for CO Dobransky 5845 · Donations                       | 1,785.00     |                  |               |
|            |                          |   | 1,785.00     |                  | Y             |
| 06/23/2016 |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R 1000 · General Operating - Key Bank |              |                  |               |
|            |                          | Mid-Hudson Regional PR/ NYSCOPA Unity Night R 5840-1 · Regional PR (Expense)      | 180.00       |                  |               |
|            |                          |   | 180.00       |                  | Y             |
| 06/24/2016 |                          | Vets Cmte Tour 2016 REFUND 1000 · General Operating - Key Bank                    |              |                  |               |
|            |                          | Vets Cmte Tour 2016 REFUND 5689 · Veterans (Veterans)                             | 100.00       |                  |               |
|            |                          |   | 100.00       |                  | Y             |
| 06/24/2016 |                          | Vets Cmte Tour 2016 REFUND 1000 · General Operating - Key Bank                    |              |                  |               |
|            |                          | Vets Cmte Tour 2016 REFUND 5689 · Veterans (Veterans)                             | 100.00       |                  |               |
|            |                          |   | 100.00       |                  | Y             |
| 06/24/2016 |                          | Vets Cmte Tour 2016 REFUND 1000 · General Operating - Key Bank                    |              |                  |               |
|            |                          | Vets Cmte Tour 2016 REFUND 5689 · Veterans (Veterans)                             | 100.00       |                  |               |
|            |                          |   | 100.00       |                  | Y             |
| 06/24/2016 |                          | Vets Cmte Tour 2016 REFUND 1000 · General Operating - Key Bank                    |              |                  |               |
|            |                          | Vets Cmte Tour 2016 REFUND 5689 · Veterans (Veterans)                             | 200.00       |                  |               |
|            |                          |   | 200.00       |                  | Y             |
| 06/29/2016 |                          | Deposit 1000 · General Operating - Key Bank                                       |              |                  |               |
|            | NYS Controller           | Admin Mbr Dues 4410 · Administrative Payroll                                      | 10,190.93    |                  |               |
|            | NYS Controller           | Admin Agency Dues 4405 · Admin P/R Agency Fee                                     | 3,025.54     |                  |               |
|            | NYS Controller           | Legal Defense Fund 4425 · Legal Defense Fund Dues                                 | 587.00       |                  |               |
|            | NYS Controller           | Rainy Day Fund 4430 · Rainy Day Fund Dues   | 1,174.00     |                  |               |
|            |                          |   | 14,977.47    |                  | Y             |
| 06/27/2016 |                          | Admin Charges 6/10/16- 6/23/16 1000 · General Operating - Key Bank                |              |                  |               |
|            | Roswell Park Cancer Inst | Admin Charges 6/10/16- 6/23/16 4415 · Institutional Payroll                       | 423.90       |                  |               |
|            |                          |   | 423.90       |                  | Y             |
| 06/28/2016 |                          | Deposit 1000 · General Operating - Key Bank                                       |              |                  |               |
|            | Key Bank                 | Morgan Stanley - Deposit-Investment Acct Interest 4600 · Interest Income          | 7,288.75     |                  |               |
|            |                          |   | 7,288.75     |                  | Y             |
| 06/13/2016 |                          | Quickbooks Supplies REFUND 1000 · General Operating - Key Bank                    |              |                  |               |
|            | Intuit, Inc.             | Quickbooks Supplies REFUND 5753 · Office Supplies                                 | 166.10       |                  |               |
|            | Intuit, Inc.             | Quickbooks Supplies REFUND in Error 5753 · Office Supplies                        | 166.10       |                  |               |
|            | Intuit, Inc.             | Quickbooks Supplies REFUND in Error 5753 · Office Supplies                        | 1,075.98     |                  |               |
|            | Intuit, Inc.             | Quickbooks Supplies REFUND in Error 5753 · Office Supplies                        | 1,075.98     |                  |               |
|            |                          |   | 2,484.16     |                  | Y             |
| 06/30/2016 |                          | Interest 1000 · General Operating - Key Bank                                      |              |                  |               |
|            |                          | Interest 4605 · Sweep Account   | 0.96         |                  |               |
|            |                          |   | 0.96         |                  | Y             |
|            |                          |   | 3,828,307.04 |                  |               |

APRIL 2016 TESTED

1,278,100.09

33%

100% OF DEPOSITS TRACED  
TO GENERAL LEDGER

# NYSCOPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM APRIL 1, 2016 TO JUNE 30, 2016

| AMOUNT          | INTERVALS               | NUMBER OF<br>TRANSACTIONS | % OF DOLLAR<br>OF TRANSACTIONS | % OF NUMBER<br>OF TRANSACTIONS | TESTING<br>OF DOLLAR<br>OF TRANSACTIONS | NUMBER OF<br>TRANSACTIONS |
|-----------------|-------------------------|---------------------------|--------------------------------|--------------------------------|---|---------------------------|
| \$1,348,871.98  | > \$500,000             | 1                         | 29.4%                          | 0.1%                           | \$ 1,348,871.98                         | 1                         |
| \$1,251,036.17  | > \$100,000 < \$500,000 | 7                         | 27.3%                          | 0.5%                           | \$ 125,454.00                           | 1                         |
| \$326,304.03    | > \$50,000 < \$100,000  | 5                         | 7.1%                           | 0.3%                           | \$ 61,791.00                            | 1                         |
| \$378,989.84    | > \$25,000 < \$50,000   | 11                        | 8.3%                           | 0.7%                           | \$ 92,375.00                            | 3                         |
| \$111,954.47    | > \$20,000 < \$25,000   | 5                         | 2.4%                           | 0.3%                           | \$ 23,058.00                            | 1                         |
| \$120,018.87    | > \$15,000 < \$20,000   | 7                         | 2.6%                           | 0.5%                           | \$ 34,380.00                            | 2                         |
| \$143,769.53    | > \$10,000 < \$15,000   | 12                        | 3.1%                           | 0.8%                           | \$ 24,211.20                            | 2                         |
| \$86,913.78     | > \$7,500 < \$10,000    | 12                        | 2.1%                           | 0.8%                           | \$ 15,400.00                            | 2                         |
| \$114,462.38    | > \$5,000 < \$7,500     | 19                        | 2.5%                           | 1.3%                           | \$ 17,720.52                            | 3                         |
| \$129,953.46    | > \$2,500 < \$5,000     | 37                        | 2.8%                           | 2.5%                           | \$ 16,826.01                            | 5                         |
| \$26,804.22     | > \$2,000 < \$2,500     | 12                        | 0.6%                           | 0.8%                           | \$ 4,738.24                             | 2                         |
| \$62,803.91     | > \$1,500 < \$2,000     | 38                        | 1.4%                           | 2.5%                           | \$ 5,042.09                             | 3                         |
| \$95,117.98     | > \$1,000 < \$1,500     | 80                        | 2.1%                           | 5.4%                           | \$ 5,042.02                             | 4                         |
| \$53,297.18     | > \$750 < \$1,000       | 62                        | 1.2%                           | 4.1%                           | \$ 2,570.74                             | 3                         |
| \$77,383.97     | > \$500 < \$750         | 132                       | 1.7%                           | 8.8%                           | \$ 3,714.51                             | 6                         |
| \$178,191.16    | > \$250 < \$500         | 564                       | 3.9%                           | 37.8%                          | \$ 2,520.20                             | 8                         |
| \$66,598.15     | > \$100 < \$250         | 352                       | 1.5%                           | 23.6%                          | \$ 811.45                               | 4                         |
| \$6,187.66      | < \$100                 | 138                       | 0.1%                           | 9.2%                           | \$ 54.67                                | 3                         |
| \$ 4,588,658.74 |                         | 1,494                     | 100%                           | 100%                           | 1,784,581.63                            | 54                        |
|                 |                         |                           |                                |                                | 38.9%                                   | 3.6%                      |

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

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED JUNE 30, 2016

| CHECK<br>NUMBER | DATE       | PAYEE                                    | DESCRIPTION   | AMOUNT       | CANCELLED<br>CHECK/AUTO WID | TRACED TO<br>BANK<br>STATEMENT | REVIEWED<br>DOCUMENTATION | NOTES |
|-----------------|------------|--|---|--------------|-----------------------------|--------------------------------|---------------------------|-------|
| 88539           | 06/21/2016 | Department of Correctional Services      | Union Leave 10/1/15- 33/1/16                        | 1,348,871.98 |                             |                                |                           |       |
| 87950           | 04/27/2016 | Mainstay Funds                           | Pension Plan Contribution PY 2015/2016              | 125,454.00   | Y                           | Y                              | Y                         |       |
| 88593           | 06/01/2016 | Norvest Financial Services               | Railree Dental                                      | 61,791.00    | Y                           | Y                              | Y                         |       |
| 88545           | 05/24/2016 | Lamar Media                              | Advertisements Digital Bulletin 2016 May- June      | 39,375.00    | Y                           | Y                              | Y                         |       |
| 88308           | 05/16/2016 | The New York Racing Association          | Advertising NYRA Sponsorship 2016                   | 28,000.00    | Y                           | Y                              | Y                         |       |
| 88558           | 06/24/2016 | United Way of the Greater Capital Region | Advertising Support of United Way 2-1-1 Program     | 25,000.00    | Y                           | Y                              | Y                         |       |
| 87905           | 04/22/2016 | SAV Golf Shop                            | SAP- Promotional Golf Supplies 2016                 | 23,055.00    | Y                           | Y                              | Y                         |       |
| 89147           | 05/05/2016 | Live Nation Marketing                    | Advertising Season Tickets 2016                     | 19,380.00    | Y                           | Y                              | Y                         |       |
| Auto WID        | 04/04/2016 | Reserve Account                          | 32749571 Permit Postage                             | 15,000.00    | Y                           | Y                              | Y                         |       |
| Auto WID        | 05/01/2016 | CDPHP Universal Benefits Inc.            | May Premium   | 13,051.20    | Y                           | Y                              | Y                         |       |
| 89699           | 06/05/2016 | Park Outdoor Advertising of New York     | Advertisement 5/15/16- 7/1/16                       | 11,160.00    | Y                           | Y                              | Y                         |       |
| 88701           | 06/05/2016 | WRGB                                     | Advertisement 2/29/16- 3/27/16                      | 7,900.00     | Y                           | Y                              | Y                         |       |
| 87754           | 04/12/2016 | Cynthia L. Goss/ MAP                     | MAP April   | 7,500.00     | Y                           | Y                              | Y                         |       |
| 85156           | 05/09/2016 | Garnet River, LLC                        | Software Maintenance & Site Modernization Planning  | 6,552.75     | Y                           | Y                              | Y                         |       |
| 88324           | 05/17/2016 | Polizzo                                  | NY Politico Pro News Service 5/12/16- 5/11/17       | 5,995.00     | Y                           | Y                              | Y                         |       |
| 88120           | 05/04/2016 | Mazzzone Catering                        | Western Lobby Day 5/3/16                            | 5,172.77     | Y                           | Y                              | Y                         |       |
| 87755           | 04/12/2016 | Hilton Garden Inn Albany Medical Center  | Varolus Folios                                      | 4,411.80     | Y                           | Y                              | Y                         |       |
| 88587           | 06/01/2016 | Fisher, Clarence                         | VP 5/1/16- 5/31/16                                  | 3,502.09     | Y                           | Y                              | Y                         |       |
| 88683           | 05/05/2016 | ACR of WNY                               | April EA  | 3,332.00     | Y                           | Y                              | Y                         |       |
| Auto WID        | 05/23/2016 | National Grid                            | Hackett Blvd 5/6/16- 6/7/16                         | 2,957.80     | Y                           | Y                              | Y                         |       |
| Auto WID        | 04/01/2016 | Oils Elevator Company                    | Contract Renewal                                    | 2,622.32     | Y                           | Y                              | Y                         |       |
| 87732           | 04/11/2016 | Cable/Vision Media Sales Corp            | Advertisement 2/29/16- 3/27/16                      | 2,448.00     | Y                           | Y                              | Y                         |       |
| 88959           | 06/27/2016 | Quill                                    | Office Supplies                                     | 2,280.24     | Y                           | Y                              | Y                         |       |
| PRV 062216      | 05/22/2016 | Harmon, John                             | LE VP 5/6/16- 6/17/16                               | 1,857.18     | Y                           | Y                              | Y                         |       |
| 88842           | 06/21/2016 | Mazzella, Michael                        | VP 6/1/16- 6/23/16                                  | 1,665.85     | Y                           | Y                              | Y                         |       |
| 88594           | 06/01/2016 | Powers, Michael B.                       | President 5/23/16- 6/3/16                           | 1,519.06     | Y                           | Y                              | Y                         |       |
| PRV 042716      | 04/27/2016 | Sawyer, Thomas                           | LE BA 4/1/16- 4/22/16                               | 1,409.12     | Y                           | Y                              | Y                         |       |
| 88306           | 05/16/2016 | SAXEST                                   | Rainy Day Fund Consulting Services through 3/31/16  | 1,352.00     | Y                           | Y                              | Y                         |       |
| 39637           | 06/06/2016 | Lashway, Paul                            | VP 5/16/16- 5/31/16                                 | 1,220.90     | Y                           | Y                              | Y                         |       |
| 88436           | 05/19/2016 | Hansen, Chris R.                         | VP 5/9/16- 5/20/16                                  | 1,050.00     | Y                           | Y                              | Y                         |       |
| 88167           | 05/09/2016 | Valente, Daniel                          | SS 3/15/16- 5/6/16                                  | 912.32       | Y                           | Y                              | Y                         |       |
| 87719           | 04/07/2016 | Desmond                                  | Collective Bargaining Contract Negotiations 4/5/16  | 874.80       | Y                           | Y                              | Y                         |       |
| 83565           | 06/01/2016 | amazon.com                               | April EA & Legislative PAC                          | 763.62       | Y                           | Y                              | Y                         |       |
| 88323           | 05/17/2016 | Lynn's Uptown Tavern                     | Accounting Scanners                                 | 711.82       | Y                           | Y                              | Y                         |       |
| 87858           | 04/20/2016 | Rice, Andrew                             | LE Meeting 5/7/16                                   | 673.60       | Y                           | Y                              | Y                         |       |
| 88552           | 05/25/2016 | Naylor, Chelsea                          | April EA  | 629.09       | Y                           | Y                              | Y                         |       |
| 88903           | 05/15/2016 | Slate, Kristen                           | Scholarship 2016                                    | 600.00       | Y                           | Y                              | Y                         |       |
| 87776           | 04/14/2016 | Holl, Wayne                              | Scholarship 2015                                    | 600.00       | Y                           | Y                              | Y                         |       |
| 87711           | 04/05/2016 | Medina Women's Softball League           | Valor Award   | 500.00       | Y                           | Y                              | Y                         |       |
| 88891           | 05/22/2016 | Harrison, Phillip M.                     | Western Regional PRJ Medina Women's Softball League | 409.00       | Y                           | Y                              | Y                         |       |
| 88690           | 05/03/2016 | Durfee, Wayne                            | June EA   | 391.84       | Y                           | Y                              | Y                         |       |
| 87929           | 04/25/2016 | Slater, Dennis                           | Western Lobby Day 5/3/16                            | 353.60       | Y                           | Y                              | Y                         |       |
| 87924           | 04/25/2016 | Nicholas, Christopher D                  | Main Office Supplies                                | 335.96       | Y                           | Y                              | Y                         |       |
| 88759           | 06/13/2016 | HostGator.com                            | Refirement Award                                    | 270.00       | Y                           | Y                              | Y                         |       |
| 88705           | 06/07/2016 | Finger Lakes SPCA                        | Refirement Award                                    | 260.00       | Y                           | Y                              | Y                         |       |
| 58564           | 06/01/2016 | Rivera, Raymond L.                       | 3 Year Renewal 105776                               | 280.20       | Y                           | Y                              | Y                         |       |
| 88441           | 05/20/2016 | Mohrshrad, Al                            | Western Regional PRJ Play Paws Finger Lakes SPCA    | 250.00       | Y                           | Y                              | Y                         |       |
| Auto WID        | 06/28/2016 | PayChex                                  | BA 5/16/16- 6/3/16                                  | 234.03       | Y                           | Y                              | Y                         |       |
| 88153           | 05/09/2016 | Culligan                                 | BA 3/24/16- 3/30/16                                 | 229.50       | Y                           | Y                              | Y                         |       |
| Auto WID        | 04/05/2016 | Minol                                    | Vets Cmte 5/20/16                                   | 195.92       | Y                           | Y                              | Y                         |       |
| 88786           | 06/15/2016 | Henderson, Anthony E.                    | EE FSA  | 152.00       | Y                           | Y                              | Y                         |       |
|                 |            |  | Western Regional Office Water Cooler                | 31.59        | Y                           | Y                              | Y                         |       |
|                 |            |  | Association Apartment Water & Sewage                | 14.34        | Y                           | Y                              | Y                         |       |
|                 |            |  | LE Steward Meeting 6/14/16                          | 8.64         | Y                           | Y                              | Y                         |       |

1,784,591.63