

**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, 2017

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

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BRIAN G. LEYDEN
CERTIFIED PUBLIC ACCOUNTANT
7 AIRPORT PARK BOULEVARD
LATHAM, NEW YORK 12110

TELEPHONE: (518) 782-1288

TELECOPIER: (518) 782-1290

July 14, 2017

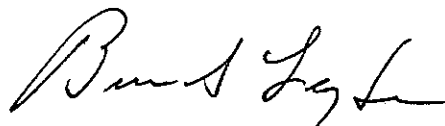
Executive Board and Membership Representatives
New York State Correctional Officers & Police Benevolent Association, Inc.
Albany, NY 12209

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 March 31, 2017.

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.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED MARCH 31, 2017

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, 2017 a total of 66 deposits, transfers or wires totaling \$1,333,878 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 2017 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, 2017 a total of 1,320 checks, transfers or wires totaling \$2,465,201, excluding payroll, were disbursed from the General Account. A total of 61 items were selected for review. The selected sample represented a total of \$407,734, which was 17% of the total disbursed during the three months ended March 31, 2017. 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
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED MARCH 31, 2017

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, 2017 a total of \$75,000 was transferred to the PAC Account. A total of \$29,250 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, 2017 (7 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 15, 2017, 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, 2017**

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.

Several checks have been clearing without proper documentation on file. The Treasurer has been notified and the documentation 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 March 31, 2017 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 2017 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
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SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED MARCH 31, 2017

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 2016 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, 2017

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of June 30, 2017, receipts have not been received from various Sectors in the 1st quarter 2017. 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:

Bare Hill - \$3,146 - \$2,266 received in May 2017
Coxsackie - \$74 - \$74 received in May 2017
Eastern - \$106
Gouverneur - \$75
Gowanda - \$0
Midstate - \$120
Riverview - \$584
Wallkill - \$3,348

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

SUMMARY OF PAC FUNDS

QUARTER ENDED MARCH 31, 2017

OPENING BALANCE 1-1-17	\$90,158.95
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TRANSFERS TO PAC ACCOUNT 1-1-17 TO 3-31-17	\$75,000.00
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DISBURSEMENTS FROM PAC ACCOUNT 1-1-17 TO 3-31-17, PER LISTING	\$29,250.00
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ENDING BALANCE 3-31-17	\$135,908.95
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PAC BANK ACCOUNT BALANCE 03-31-17	\$140,858.95
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DEPOSIT IN TRANSIT	\$0.00
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OUTSTANDING CHECKS	\$4,950.00
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ADJUSTED PAC BANK ACCOUNT BALANCE 3-31-17	\$135,908.95
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ADJUSTED DIFFERENCE:	\$0.00
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH SUMMARY

QUARTER ENDED MARCH 31, 2017

	<u>BALANCE</u> <u>3/31/2017</u>	<u>BALANCE</u> <u>12/31/2016</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 869,077	\$ 112,950	\$ 756,127	669%
RBC BOND INVESTMENTS	\$ 9,108,332	\$ 9,203,508	\$ (95,176)	-1%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 135,909	\$ 90,159	\$ 45,750	51%
PAYPAY ACCOUNT	\$ 130	\$ 130	\$ -	0%
RAINY DAY FUND	\$ 344,346	\$ 242,974	\$ 101,372	42%
LEGAL DEFENSE FUND	\$ 946,119	\$ 876,573	\$ 69,546	8%
LEGAL DEFENSE BOND INVESTMENTS	\$ 982,282	\$ 982,282	\$ 0	0%
TOTALS	\$ 12,466,195	\$ 11,588,576	\$ 877,619	8%

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2017

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
01/03/2017		Personal Postage REFUND	1000 - General Operating - Key Bank		
	Suominen, Lisa	Personal Postage REFUND	5730 - Postage & Mailings	11.15	
				<u>11.15</u>	Y
01/05/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,584.74	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	6,089.23	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,753.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	<u>41,506.00</u>	
				538,932.97	Y
01/03/2017		Retiree Dental	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5686 - Retiree vision	61,306.64	
				<u>61,306.64</u>	Y
01/03/2017		Retired Mbr Dues Deduction #50	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #50	4660 - Retired Members Dues	<u>17,161.96</u>	
				17,161.96	Y
01/03/2017		Retired Mbr Dues Deduction #51	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #51	4660 - Retired Members Dues	<u>18.72</u>	
				18.72	Y
01/03/2017		Retiree Vision	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5686 - Retiree vision	<u>12,847.20</u>	
				12,847.20	Y
01/03/2017		Deposit	1000 - General Operating - Key Bank		
	RBC Capital Markets	Interest Income	1006 - RBC - Bond Investment MM	<u>11,250.00</u>	
				11,250.00	Y
01/06/2017		Admin Charges December 2016	1000 - General Operating - Key Bank		
	AFLAC	Admin Charges December 2016	1201 - Miscellaneous Receivable	<u>1,430.81</u>	
				1,430.81	Y
01/11/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,611.43	
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	1,039.86	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	475.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	<u>950.00</u>	
				12,076.29	Y
01/09/2017		Admin Charges 12/23/16- 1/5/17	1000 - General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 12/23/16- 1/5/17	4415 - Institutional Payroll	<u>423.90</u>	
				423.90	Y
01/10/2017		Cayuga Check 1038 Refund	1000 - General Operating - Key Bank		
	SC Cayuga	Cayuga Adopt a Family Refund	2430 - Suspense-Sector Regular Funds	<u>30.00</u>	
				30.00	Y
01/10/2017		Cayuga Adopt a family Refund	1000 - General Operating - Key Bank		
	SC Cayuga	Cayuga Refund	2430 - Suspense-Sector Regular Funds	<u>241.00</u>	
				241.00	Y
01/10/2017		Admin Fees 9/1/16- 12/31/16	1000 - General Operating - Key Bank	17,032.60	
	Norvest Financial Services	Admin Fees 9/1/16- 12/31/16	1201 - Miscellaneous Receivable		
	Norvest Financial Services	Admin Fees 9/1/16- 12/31/16	4800 - Miscellaneous Income		
				17,032.60	Y
01/12/2017		Rainy Day Fund Refund - Anthony Flores	1000 - General Operating - Key Bank		
	Flores, Anthony	Rainy Day Fund Refund - Anthony Flores	4435 - Rainy Day Fund Disbursements	<u>100.00</u>	
				100.00	Y
01/19/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,336.09	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2017

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	7,089.80	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,782.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,564.00	
				<u>539,771.69</u>	Y
01/17/2017	City and State NY	REFUND Subscription Renewal	1000 - General Operating - Key Bank		
		REFUND Subscription Renewal	5752 - Dues and Subscriptions (Papers, Magazines)	84.15	
				<u>84.15</u>	Y
01/17/2017		Deposit	1000 - General Operating - Key Bank		
	Key Bank	4th Qtr Analysis Service Charge REFUND	5906 - Bank Service Fees	1,894.26	
	Key Bank	4th Qtr Analysis Service Charge REFUND	5906 - Bank Service Fees	1,028.40	
				<u>2,922.66</u>	Y
01/25/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,542.50	
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	1,013.67	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	472.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	944.00	
				<u>11,972.17</u>	Y
01/24/2017		Admin Charges 1/6/17- 1/19/17	1000 - General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 1/6/17- 1/19/17	4415 - Institutional Payroll	447.45	
				<u>447.45</u>	Y
02/02/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,908.73	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	4,651.45	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,695.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,390.00	
				<u>537,645.18</u>	Y Y
01/31/2017		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Gift Card Fees REFUND	5900 - Miscellaneous Expenses	295.00	
				<u>295.00</u>	Y
01/31/2017		Admin Charges January	1000 - General Operating - Key Bank		
	AFLAC	Admin Charges January	4800 - Miscellaneous Income	963.89	
				<u>963.89</u>	Y
01/31/2017		Interest	1000 - General Operating - Key Bank		
		Interest	4600 - Interest Income	0.04	
				<u>0.04</u>	Y
02/02/2017		Retired Mbr Dues Deduction #01	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #01	4660 - Retired Members Dues	17,309.64	
				<u>17,309.64</u>	Y Y
02/02/2017		Retired Mbr Dues Deduction #02	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #02	4660 - Retired Members Dues	18.72	
				<u>18.72</u>	Y Y
02/02/2017		Retiree Dental	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 - Retiree vision	61,244.85	
				<u>61,244.85</u>	Y Y
02/02/2017		Retiree Vision	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	12,842.46	
				<u>12,842.46</u>	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2017

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
			12,842.46	Y	Y
02/02/2017	Key Bank	Deposit Deposit Investment Acct Interest - IL State Bond	1000 - General Operating - Key Bank 4600 - Interest Income	32,397.83	
			32,397.83	Y	Y
02/02/2017	Key Bank	Deposit Deposit Investment Acct Interest - Anh Busch	1000 - General Operating - Key Bank 4600 - Interest Income	5,375.00	
			5,375.00	Y	Y
02/02/2017	Key Bank	Deposit Deposit Investment Acct Interest - Ebay	1000 - General Operating - Key Bank 4600 - Interest Income	10,781.25	
			10,781.25	Y	Y
02/03/2017	SC Collins	Collins SSP Refund	1000 - General Operating - Key Bank		
		Collins SSP Refund	2430 - Suspense-Sector Regular Funds	500.00	
			500.00	Y	Y
02/08/2017	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,588.05	
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	1,105.15	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	476.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	952.00	
			12,101.20	Y	Y
02/09/2017	Roswell Cancer Research	Admin Charges 1/20/17- 2/2/17	1000 - General Operating - Key Bank		
		Admin Charges 1/20/17- 2/2/17	4415 - Institutional Payroll	447.45	
			447.45	Y	Y
02/16/2017	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,356.15	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	8,461.45	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,815.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,630.00	
			541,262.60	Y	Y
02/13/2017	Key Bank	Deposit Deposit	1000 - General Operating - Key Bank 1006 - RBC - Bond Investment MM	70,656.44	
			70,656.44	Y	Y
02/21/2017	Roswell Park Cancer Inst	Admin Charges 2/3/17- 2/16/17 Admin Charges 2/3/17- 2/16/17	1000 - General Operating - Key Bank 4415 - Institutional Payroll	423.90	
			423.90	Y	Y
02/22/2017	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,636.34	
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	1,039.86	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	475.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	950.00	
			12,101.20	Y	Y
02/23/2017	SC Fishkill	Fishkill Refund Fishkill Refund	1000 - General Operating - Key Bank 2430 - Suspense-Sector Regular Funds	500.00	
			500.00	Y	Y
03/02/2017	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,774.85	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	6,159.44	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,735.00	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2017

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,470.00	
02/27/2017			539,139.29		Y
		Administration/ Royalty Fees	1000 - General Operating - Key Bank		
	Liberty Mutual	Administration/ Royalty Fees	4800 - Miscellaneous Income	5,000.00	
02/02/2017			5,000.00	Y	Y
		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest	4600 - Interest Income	13,270.50	
			13,270.50	Y	Y
03/01/2017		Retired Mbr Dues Deduction #3	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #3	4660 - Retired Members Dues	17,392.84	
			17,392.84		Y
03/01/2017		Retired Mbr Dues Deduction #4	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #4	4660 - Retired Members Dues	18.72	
			18.72		Y
03/01/2017		Retiree Vision	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	13,106.75	
			13,106.75		Y
03/01/2017		Retiree Dental	1000 - General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 - Retiree vision	61,362.35	
			61,362.35		Y
03/03/2017		Gift Card REFUND	1000 - General Operating - Key Bank		
	Key Bank	Gift Card REFUND	5922 - Special Sector Projects - "ssp"	42.17	
			42.17		Y
03/06/2017		RDF Deposit - Robert DePaolo	1085 - Rainy Day Fund		
03/06/2017		Admin Charges 2/17/17- 3/2/17	1000 - General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 2/17/17- 3/2/17	4415 - Institutional Payroll	400.35	
			400.35		Y
03/08/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,726.54	
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	993.48	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	477.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	954.00	
			12,151.02		Y
03/08/2017		Admin Charges February	1000 - General Operating - Key Bank		
	AFLAC	Admin Charges February	4800 - Miscellaneous Income	972.51	
			972.51		Y
03/09/2017		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest - Key Bank Bond 2 1250 - Interest Receivable		5,875.00	
			5,875.00		Y
03/16/2017		Deposit	1000 - General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	470,007.46	
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	7,836.16	
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,773.00	
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,546.00	
			540,162.62		Y
03/13/2017		REFUND Contract Ballots Meeting 2/26/17- 2/28/17	1000 - General Operating - Key Bank		
	Holiday Inn Manhattan	REFUND Contract Ballots Meeting 2/26/17- 2/28/17	5766 - Travel - Lodging	285.26	
			285.26		Y
03/13/2017		Contract Negotiations Meeting Room Rental Refunc	1000 - General Operating - Key Bank		
	GOER	REFUND Contract Ballots Meeting 2/26/17- 2/28/17	5780 - Misc. Conf. and Meet. Expenses	308.00	
			308.00		Y
02/28/2017		Apple 2.4% Bond interest purchase	1005 - Cash - Bonds Investments		
03/17/2017		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest - BoA 5.49%	1250 - Interest Receivable	45,292.50	
			45,292.50		Y
03/17/2017		Deposit	1000 - General Operating - Key Bank		
	Key Bank	Deposit Investment Acct Interest - Merck & Co 2.4%	1250 - Interest Receivable	2,400.00	
			2,400.00		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2017

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
			2,400.00		Y
03/22/2017	Deposit	1000 - General Operating - Key Bank			
	NYS Controller Admin Mbr Dues	4410 - Administrative Payroll	9,678.44		
	NYS Controller Admin Agency Dues	4405 - Admin P/R Agency Fee	1,013.67		
	NYS Controller Legal Defense Fund	4425 - Legal Defense Fund Dues	478.00		
	NYS Controller Rainy Day Fund	4430 - Rainy Day Fund Dues	958.00		
			<u>12,126.11</u>		Y
03/20/2017	Admin Charges 3/3/17- 3/16/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst Admin Charges 3/3/17- 3/16/17	4415 - Institutional Payroll	423.90		
			<u>423.90</u>		Y
03/21/2017	REFUND Personal Postage	1000 - General Operating - Key Bank			
	Collins, Mary REFUND Personal Postage	5730 - Postage & Mailings	7.08		
			<u>7.08</u>		Y
03/23/2017	Retired Mbr Dues	1000 - General Operating - Key Bank			
	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
			<u>25.00</u>		Y
03/27/2017	Retired Mbr Dues	1000 - General Operating - Key Bank			
	Retired Mbr Dues	4660 - Retired Members Dues	25.00		
			<u>25.00</u>		Y
03/30/2017	Deposit	1000 - General Operating - Key Bank			
	NYS Controller Inst Mbr Dues	4415 - Institutional Payroll	470,791.84		
	NYS Controller Inst Agency Dues	4420 - Institutional P/R Agency Fee	6,004.79		
	NYS Controller Legal Defense Fund	4425 - Legal Defense Fund Dues	20,730.00		
	NYS Controller Rainy Day Fund	4430 - Rainy Day Fund Dues	41,460.00		
			<u>538,986.63</u>		Y
03/30/2017	Hale Creek SAP Refund	1000 - General Operating - Key Bank			
	SC Previous Year Hale Creek SAP Refund	5931-1 - "SAP"-Sector Level	7.81		
			<u>7.81</u>		Y
03/31/2017	Retiree Vision	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems Retiree Vision	5688 - Retiree vision	13,093.67		
			<u>13,093.67</u>		Y
03/31/2017	Retiree Dental	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems Retiree Dental	5688 - Retiree vision	48,287.15		
			<u>48,287.15</u>		Y
03/31/2017	Retired Mbr Dues Deduction #5	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems Retired Mbr Dues Deduction #5	4660 - Retired Members Dues	17,463.56		
			<u>17,463.56</u>		Y
03/31/2017	Retired Mbr Dues Deduction #6	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems Retired Mbr Dues Deduction #6	4660 - Retired Members Dues	18.72		
			<u>18.72</u>		Y
03/31/2017	To record March change in RBC accrued interest	1250 - Interest Receivable			
			<u>4,432,572.52</u>		
FEBRUARY 2017 TESTED			1,333,878.22		
100% OF DEPOSITS TRACED TO GENERAL LEDGER			30%		

NYSCOPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM JANUARY 1 TO MARCH 31, 2017

AMOUNT	INTERVALS	NUMBER OF TRANSACTIONS	% OF DOLLAR OF TRANSACTIONS	% OF NUMBER OF TRANSACTIONS	TESTING OF DOLLAR OF TRANSACTIONS	NUMBER OF TRANSACTIONS
\$0.00	> \$500,000	0	0.0%	0.0%	\$ -	-
\$715,450.73	> \$100,000 < \$500,000	4	29.0%	0.3%	\$ 116,200.76	1
\$266,042.28	> \$50,000 < \$100,000	4	10.8%	0.3%	\$ 51,243.29	1
\$332,600.21	> \$25,000 < \$50,000	10	13.5%	0.8%	\$ 94,973.82	3
\$21,887.40	> \$20,000 < \$25,000	1	0.9%	0.1%	\$ 21,887.40	1
\$63,936.44	> \$15,000 < \$20,000	4	2.6%	0.3%	\$ 15,000.00	1
\$103,855.32	> \$10,000 < \$15,000	9	4.2%	0.7%	\$ 21,624.00	2
\$87,029.22	> \$7,500 < \$10,000	10	3.5%	0.8%	\$ 17,099.36	2
\$123,272.89	> \$5,000 < \$7,500	22	5.0%	1.7%	\$ 22,511.55	4
\$145,564.91	> \$2,500 < \$5,000	42	5.9%	3.2%	\$ 15,822.31	5
\$27,790.47	> \$2,000 < \$2,500	13	1.1%	1.0%	\$ 4,194.21	2
\$69,401.38	> \$1,500 < \$2,000	42	2.8%	3.2%	\$ 7,746.24	5
\$91,283.83	> \$1,000 < \$1,500	78	3.7%	5.9%	\$ 7,339.51	6
\$58,090.43	> \$750 < \$1,000	67	2.4%	5.1%	\$ 3,997.92	5
\$183,708.45	> \$500 < \$750	308	7.5%	23.3%	\$ 4,678.44	8
\$136,639.90	> \$250 < \$500	419	5.5%	31.7%	\$ 2,536.28	8
\$33,194.06	> \$100 < \$250	189	1.3%	14.3%	\$ 716.66	4
\$5,452.75	< \$100	98	0.2%	7.4%	\$ 162.13	3
\$ 2,465,200.67		1,320	100%	100%	407,733.88	61
					16.5%	4.6%

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.
 AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED MARCH 31, 2017

CHECK NUMBER	DATE	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO WID	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
91447	02/22/2017	Norvest Financial Services	January Premium, Refree Dental & Vision	116,280.76	Y	Y	Y	
91785	02/21/2017	Desmond	February EA	51,243.29	Y	Y	Y	
91859	02/22/2017	Norvest Financial Services	February Premium	42,033.91	Y	Y	Y	
91137	01/03/2017	City of Albany	75.50-2-27 2017 Property Taxes	26,520.83	Y	Y	Y	CHECK OUTSTANDING
92129	03/22/2017	Hyatt Regency San Francisco Airport	CFOF 2017	26,914.08	Y	N	Y	
91214	01/11/2017	Desmond	January Contract EA	21,887.40	Y	Y	Y	
91559	02/13/2017	Whittemore, Down & Riccardelli, LLP	2016 Annual Audit	16,000.00	Y	Y	Y	
91148	01/09/2017	Sinclair Broadcast Group	Advertisements 11/28/16 - 12/25/16	11,624.00	Y	Y	Y	
92188	03/28/2017	Albany Medical Center Foundation	Advertising/ Radio/Television Sponsor	10,200.00	Y	N	Y	CHECK OUTSTANDING
91550	02/16/2017	Lambert Consulting Services	Server Maintenance Managed Services January - March	9,162.56	Y	Y	Y	
92066	03/15/2017	Gleason, Dunn, Walsh & O'Shea, P.C.	Legal Fees Matter NYSPG-902	7,338.81	Y	Y	Y	
91476	01/04/2017	JCB Specialties, Inc.	Western Regional PR Various Invoices	6,835.30	Y	Y	Y	
91476	02/05/2017	Policy Innovation, Inc.	Consulting Services - Research & Analysis Of Policy Issues /JCOPF Registration	6,400.00	Y	Y	Y	
91888	02/16/2017	SANBET	Consultations Mock Bailly Day & Legal Defense Fund 11/1/16 - 10/1/17	5,275.25	Y	Y	Y	
91688	02/16/2017	Mohawk Valley Elite	S&P Mohawk Valley Elite	5,000.00	Y	Y	Y	
Auto WID	02/22/2017	National Grid	Hackett Blvd 10/17 - 20/17	3,541.92	Y	Y	Y	
91472	02/04/2017	Holiday Inn Manhattan	Contract Ballots Meeting 2/25/17 - 2/28/17	3,357.00	Y	Y	Y	
91504	02/07/2017	ACR of W&T	January EA	3,123.00	Y	Y	Y	
PRV 020117	02/01/2017	Hannon, John	LE VP 12/17 - 1/28/17	3,095.42	Y	Y	Y	
Auto WID	01/04/2017	Verizon Wireless	Cell Phones 11/16/16 - 12/16/16 01, 003, 004	2,877.96	Y	Y	Y	
91034	01/04/2017	Nixon, Courtney G.	BA 11/14/16 - 12/30/16	2,127.17	Y	Y	Y	
91846	03/02/2017	Vidotto, David	Collective Bargaining Cmte/ Election Cmte Meeting Expense 2/27/17	2,097.04	Y	Y	Y	
91510	02/07/2017	Rice, Andrew	Collective Bargaining Cmte/ Election Cmte Meeting Expense 2/27/17	1,846.84	Y	Y	Y	
PRV 021817	02/15/2017	Dillone, Michael	Recording Secretary 1/23/17 - 2/2/17	1,586.74	Y	Y	Y	
91462	02/13/2017	Fisher, Clarence	VP 1/2/17 - 1/31/17	1,500.66	Y	Y	Y	
91680	02/15/2017	Seizer, Douglas	February EA & Meeting Expense	1,500.10	Y	Y	Y	
91829	02/22/2017	NY Crimes Victims' Assistance Task Force	Mid-Hudson Regional PR NY Crime Victims Assistance Taskforce	1,500.00	Y	Y	Y	
91316	01/14/2017	Hogan, Toby	SS 1/17/17 - 1/26/17	1,485.15	Y	Y	Y	
92268	03/29/2017	amazon.com	Various Office Supplies & Equipment	1,411.03	Y	Y	Y	
92119	03/27/2017	CityLine Bar & Grill	SCPS Meeting 5/30/17	1,385.82	Y	N	Y	CHECK OUTSTANDING
91464	02/03/2017	Nevelis, Ted	Collective Bargaining Cmte Contract Meetings 1/23/17 - 2/2/17 & ADJ Tolls	1,335.71	Y	Y	Y	
92052	03/13/2017	Lashway, Paul	VP 3/1/17 - 3/15/17	1,323.90	Y	Y	Y	
91823	02/22/2017	Sellers, William	SS 2/13/17 - 2/24/17	1,071.10	Y	Y	Y	
PRV 000117	03/01/2017	Geld, Kenneth	SS 2/10/17 - 2/16/17	925.28	Y	Y	Y	
92166	03/27/2017	Hansen, Chris R.	VP 3/12/17 - 3/22/17	789.27	Y	Y	Y	
91738	02/17/2017	Valente, Daniel	SS Valente 1/4/17 - 2/15/17	752.57	Y	Y	Y	
91469	02/06/2017	Donnelly, Kevin M.	Collective Bargaining Cmte 1/17/17 - 2/2/17	735.99	Y	Y	Y	
91891	02/13/2017	Mazulla, Michael	VP 1/30/17 - 2/16/17	737.33	Y	Y	Y	
91614	02/15/2017	Floyd, Deborah	Health & Welfare Cmte & Sector Reimbursement	732.75	Y	Y	Y	
92075	03/16/2017	Svecchak, Tammy L.	Executive VP 3/13/17 - 3/19/17 & ADJ 3/17/17 - 3/12/17	678.07	Y	Y	Y	
91060	01/04/2017	Moore, Haley	Scholarship 2016	600.00	Y	Y	Y	
91280	01/19/2017	Laird, Zachary	Scholarship 2016	600.00	Y	Y	Y	
91685	02/14/2017	Miller, James A.	Maintenance Truck & Cell Phone	536.91	Y	Y	Y	
PRV 010417	01/04/2017	Motherhead, Al	BA 12/13/16 - 1/23/16	534.00	Y	Y	Y	
91227	01/13/2017	Oakfield Soccer Club	Western Regional PR Oakfield Soccer Club	500.00	Y	N	Y	CHECK OUTSTANDING
92195	03/29/2017	Ryan McElroy Childrens Cancer Foundation	SSP Albany Training Academy	500.00	Y	Y	Y	
91406	01/28/2017	Quality Inn Batavia	Contract Meeting 1/23/17	487.20	Y	Y	Y	
91533	02/07/2017	Heart Media Albany	WPXZ Glants Oct 2016	370.00	Y	Y	Y	
91881	02/28/2017	RICOH USA, Inc	Equipment Rental 1/28/17 - 2/27/17	347.38	Y	Y	Y	
91430	02/01/2017	Abell, Timothy	Retirement Award	320.00	Y	Y	Y	
91432	02/01/2017	Cano, Gary	Retirement Award	260.00	Y	Y	Y	
91538	02/15/2017	Fletcher, David	Refree Cmte 2/15/17	251.02	Y	Y	Y	
Auto WID	03/07/2017	Time Warner Cable	Association Apartment 2/21/17 - 3/20/17	266.08	Y	Y	Y	
91412	01/12/2017	Michael, Thomas	Western Regional PR Thomas Michael Benefit	235.00	Y	Y	Y	
91871	02/24/2017	Scamporr, Anthony	Treasury Training	197.95	Y	Y	Y	
91121	01/08/2017	Roland, William A.	January EA	175.10	Y	Y	Y	
91220	01/13/2017	The Walters Co. A.C. Inc.	IVAC Maintenance & Repairs	111.71	Y	Y	Y	
9212017	02/12/2017	Carlson, Michael	Judicial & Ethics Cmte 2/21/17	75.65	Y	Y	Y	
91857	02/15/2017	Scigiano, Joe	Dues Refund	55.84	Y	N	Y	CHECK OUTSTANDING
92180	02/28/2017	Pilliponi, Matthew L.	Vets Cmte 3/28/17	25.84	Y	Y	Y	
Auto WID	03/15/2017	United Parcel Service	Delivery Charges		Y	Y	Y	