

**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, 2017

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

Table of Contents

	Page
Agreed Upon Procedures Report	1
Summary of Procedures Applied and Results	
I) Bank Accounts	
Bank reconciliation's	2
Deposits	2
Disbursements	2
II) PAC Funds	3
III) Payroll	3
IV) Sectors	4
V) General Ledger Accounting System	4
SUMMARY OF MANAGEMENT ADVISEMENTS	5

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September 5, 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 June 30, 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 JUNE 30, 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 June 30, 2017 a total of 63 deposits, transfers or wires totaling \$4,781,330 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 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 June 30, 2017 a total of 1,518 checks, transfers or wires totaling \$4,161,152, excluding payroll, were disbursed from the General Account. A total of 67 items were selected for review. The selected sample represented a total of \$1,780,678, which was 43% of the total disbursed during the three months ended June 30, 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
& POLICE BENEVOLENT ASSOCIATION, INC.**

SUMMARY OF PROCEDURES APPLIED AND RESULTS

FOR THE THREE MONTHS ENDED JUNE 30, 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 June 30, 2017 a total of \$75,000 was transferred to the PAC Account. A total of \$133,200 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, 2017 (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, June 7, 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 JUNE 30, 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 exception was found:
Several checks have been clearing with one or an unauthorized 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, 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. 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 2017 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, 2017

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of September 5, 2017, receipts have not been received from various Sectors in the 1st and 2nd quarters 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 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
SC CNY CP - \$10
Green Haven - \$208
Hudson - \$363
South Park - \$0
Ulster - \$0
Wyoming - \$16

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 2nd quarter of 2017 are as follows:

N/A

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

SUMMARY OF PAC FUNDS

QUARTER ENDED JUNE 30, 2017

OPENING BALANCE 4-1-17	\$135,908.95
TRANSFERS TO PAC ACCOUNT 4-1-17 TO 6-30-17	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 4-1-17 TO 6-30-17, PER LISTING	\$133,200.00

ENDING BALANCE 6-30-17	\$77,708.95
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PAC BANK ACCOUNT BALANCE 06-30-17	\$79,708.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$2,000.00

ADJUSTED PAC BANK ACCOUNT BALANCE 6-30-17	\$77,708.95
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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 JUNE 30, 2017

	<u>BALANCE 6/30/2017</u>	<u>BALANCE 3/31/2017</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 464,850	\$ 869,077	\$ (404,227)	-47%
RBC BOND INVESTMENTS	\$ 7,968,810	\$ 9,108,332	\$ (1,139,522)	-13%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 77,709	\$ 135,909	\$ (58,200)	-43%
PAYPAY ACCOUNT	\$ 7,191	\$ 130	\$ 7,061	5418%
RAINY DAY FUND	\$ 238,661	\$ 344,346	\$ (105,685)	-31%
LEGAL DEFENSE FUND	\$ 1,016,881	\$ 946,119	\$ 70,762	7%
LEGAL DEFENSE BOND INVESTMENTS	\$ 982,282	\$ 982,282	\$ 0	0%
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TOTALS	\$ 10,836,384	\$ 12,466,195	\$ (1,629,811)	-13%
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
04/05/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,700.99		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	849.02		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	475.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	950.00		
				<u>12,075.01</u>	Y	Y
04/03/2017		Admin Charges 3/17/17- 3/30/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 3/17/17- 3/30/17	4415 - Institutional Payroll	423.90		
				<u>423.90</u>	Y	Y
04/04/2017		REFUND St Patrick's Day Busses 3/17/17	1000 - General Operating - Key Bank			
	Hunter Motor Coach, Inc.	REFUND St Patrick's Day Busses 3/17/17	5780 - Misc. Conf. and Meet. Expenses	800.00		
				<u>800.00</u>	Y	Y
04/04/2017		Deposit	1000 - General Operating - Key Bank			
	Key Bank	Bear Stems - Investment Account Interest	1250 - Interest Receivable	36,000.00		
				<u>36,000.00</u>		Y
04/13/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	472,127.12		
				<u>472,127.12</u>		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	8,420.19		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,877.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,754.00		
				<u>543,178.31</u>	Y	Y
04/11/2017		Retired Mbr Dues	1000 - General Operating - Key Bank			
		Retired Mbr Dues	4680 - Retired Members Dues	25.00		
				<u>25.00</u>	Y	Y
04/11/2017		1st Qtr Analysis Service Charge PARTIAL REFUND	1000 - General Operating - Key Bank			
	Key Bank	1st Qtr Analysis Service Charge PARTIAL REFUND	5906 - Bank Service Fees	1,173.67		
				<u>1,173.67</u>		Y
04/12/2017		1st Qtr Analysis Service Charge PARTIAL REFUND	1000 - General Operating - Key Bank			
	Key Bank	1st Qtr Analysis Service Charge PARTIAL REFUND	5906 - Bank Service Fees	2,000.00		
				<u>2,000.00</u>		Y
04/19/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,749.09		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	927.11		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	475.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	950.00		
				<u>12,101.20</u>	Y	Y
04/17/2017		Admin Charges 3/31/17- 4/13/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 3/31/17- 4/13/17	4415 - Institutional Payroll	423.90		
				<u>423.90</u>	Y	Y
04/19/2017		Deposit	1000 - General Operating - Key Bank			
	PayChex	EE FSA REFUND	2480 - FSA/HRA account	323.90		
				<u>323.90</u>		Y
04/20/2017		Deposit	1000 - General Operating - Key Bank			
	PayChex	SUI adj	5203 - SUTA	833.96		
				<u>833.96</u>		Y
04/27/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	471,408.30		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	7,405.79		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,810.00		
				<u>499,624.09</u>		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,620.00		
				<u>541,244.09</u>		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
				541,244.09	Y	Y
04/28/2017	Key Bank	Deposit	1000 · General Operating - Key Bank			
		Deposit Investment Acct Interest - fl. State Bond De	1250 · Interest Receivable	4,500.00		
				<u>4,500.00</u>		
				4,500.00		Y
05/03/2017	NYS Controller	Deposit	1000 · General Operating - Key Bank			
		Admin Mbr Dues	4410 · Administrative Payroll	9,729.54		
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	900.28		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	473.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	946.00		
				<u>946.00</u>		
				12,048.82		Y
05/02/2017	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #7	1000 · General Operating - Key Bank			
		Retired Mbr Dues Deduction #7	4660 · Retired Members Dues	17,580.76		
				<u>17,580.76</u>		
				17,580.76		Y
05/02/2017	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #8	1000 · General Operating - Key Bank			
		Retired Mbr Dues Deduction #8	4660 · Retired Members Dues	18.72		
				<u>18.72</u>		
				18.72		Y
05/02/2017	NYS and Local Retirement Systems	Retiree Dental	1000 · General Operating - Key Bank			
		Retiree Dental	5688 · Retiree vision	47,889.43		
				<u>47,889.43</u>		
				47,889.43		Y
05/02/2017	NYS and Local Retirement Systems	Retiree Vision	1000 · General Operating - Key Bank			
		Retiree Vision	5688 · Retiree vision	23,025.76		
				<u>23,025.76</u>		
				23,025.76		Y
05/02/2017	NYS and Local Retirement Systems	Retiree Vision	1000 · General Operating - Key Bank			
		Retiree Vision	5688 · Retiree vision	29.76		
				<u>29.76</u>		
				29.76		Y
05/02/2017		Admin Charges 4/14/17- 4/27/17	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 4/14/17- 4/27/17	4415 · Institutional Payroll	423.90		
				<u>423.90</u>		
				423.90		Y
05/02/2017		Admin Charges March & April	1000 · General Operating - Key Bank			
	AFLAC	Admin Charges March	4800 · Miscellaneous Income	978.28		
	AFLAC	Admin Charges April	4800 · Miscellaneous Income	986.45		
				<u>986.45</u>		
				1,964.73		Y
05/05/2017		REFUND Rally Buses 5/1/17	1000 · General Operating - Key Bank			
	Covered Wagon Tours, LLC	REFUND Rally Buses 5/1/17	5726 · Legislative Related Expense (related to politi	3,000.00		
				<u>3,000.00</u>		
				3,000.00		Y
05/11/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,222.14		
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	7,494.27		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,807.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,614.00		
				<u>41,614.00</u>		
				541,137.41		Y
05/04/2017	RBC Capital Markets	Deposit	1000 · General Operating - Key Bank			
		Apple 2.4% Bond - Interest	1250 · Interest Receivable	7,200.00		
				<u>7,200.00</u>		
				7,200.00		Y
05/17/2017	NYS Controller	Deposit	1000 · General Operating - Key Bank			
		Admin Mbr Dues	4410 · Administrative Payroll	9,658.25		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	990.48		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	475.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	950.00		
				<u>12,073.73</u>		Y
05/15/2017		Admin Charges 4/28/17- 5/11/17	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 4/28/17- 5/11/17	4415 · Institutional Payroll	423.90		
				<u>423.90</u>		Y
05/16/2017		Admin Fees 1/1/17- 4/30/17	1000 · General Operating - Key Bank			
	Norvest Financial Services	Admin Fees 1/1/17- 4/30/17	1201 · Miscellaneous Receivable	17,600.00		
	Norvest Financial Services	Admin Fees 1/1/17- 4/30/17	4800 · Miscellaneous Income			
				<u>17,600.00</u>		Y
05/25/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	472,601.23		
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	5,542.67		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,778.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,556.00		
				<u>540,377.90</u>		Y
05/24/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 · General Operating - Key Bank			
	Carlson, Sean	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	125.00		
				<u>125.00</u>		Y
05/24/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 · General Operating - Key Bank			
	Negrin, Michael	Mid-Hudson Regional PR/ 2017 Renegades	1201 · Miscellaneous Receivable	50.00		
				<u>50.00</u>		Y
05/23/2017		Admin Charges May	1000 · General Operating - Key Bank			
	AFLAC	Admin Charges May	4800 · Miscellaneous Income	989.53		
				<u>989.53</u>		Y
05/31/2017		Deposit	1000 · General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,700.35		
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	948.38		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	475.00		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	950.00		
				<u>12,073.73</u>		Y
05/31/2017		Retired Mbr Dues	1000 · General Operating - Key Bank			
	Vulgnier, Ralph	Retired Mbr Dues	4660 · Retired Members Dues	25.00		
				<u>25.00</u>		Y
05/31/2017		Admin Charges 5/12/17- 5/25/17	1000 · General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 5/12/17- 5/25/17	4415 · Institutional Payroll	423.90		
				<u>423.90</u>		Y
05/31/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 · General Operating - Key Bank			
	Spath, Audra	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	150.00		
	Peters, Eric	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	75.00		
				<u>225.00</u>		Y
06/01/2017		Northern Region Golf Tournament Proceeds	1000 · General Operating - Key Bank			
		Northern Region Golf Tournament Proceeds	5931-2 · "SAP"-Assoc. Level	9,456.00		
				<u>9,456.00</u>		Y
06/01/2017		Retired Mbr Dues Deduction #9	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #9	4660 · Retired Members Dues	17,713.88		
				<u>17,713.88</u>		Y
06/01/2017		Retired Mbr Dues Deduction #10	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #10	4660 · Retired Members Dues	18.72		
				<u>18.72</u>		Y
06/01/2017		Retiree Dental	1000 · General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	47,705.64		
				<u>47,705.64</u>		Y

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
06/01/2017		Retiree Vision	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	29.76		
				29.76		Y
06/01/2017		Retiree Vision	1000 - General Operating - Key Bank			
	NYS and Local Retirement Systems	Retiree Vision	5688 - Retiree vision	23,270.05		
				23,270.05		Y
06/08/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	471,187.52		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	5,033.57		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,697.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,394.00		
				538,312.09		Y
06/08/2017		Discount Service Plan Renewal	1000 - General Operating - Key Bank			
	Intuit, Inc.	Discount Service Plan Renewal	5751 - Computer Supplies & Updates (Software, Ke	1,627.53		
				1,627.53		Y
06/08/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 - General Operating - Key Bank			
	Laurino, Frank III	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	100.00		
				100.00		Y
06/08/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 - General Operating - Key Bank			
	Leclerc, Paul	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	50.00		
				50.00		Y
06/09/2017		Deposit	1000 - General Operating - Key Bank			
	PayChex	EE FSA REFUND	2460 - FSA/HRA account	73.20		
				73.20		Y
06/14/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	9,655.89		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	2,211.82		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	529.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	1,058.00		
				13,454.71		Y
06/12/2017		Admin Charges 5/26/17- 6/8/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 5/26/17- 6/8/17	4415 - Institutional Payroll	423.90		
				423.90		Y
06/13/2017		Partial REFUND Meeting Expense 5/11/17-5/15/17	1000 - General Operating - Key Bank			
	The Donovan	Partial REFUND Meeting Expense 5/11/17-5/15/17	5765 - Travel	3,514.06		
				3,514.06		Y
06/14/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 - General Operating - Key Bank			
	Flanagan, Larry	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	50.00		
	Vandunk, Ellen	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	50.00		
	Valdina, Alan	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	100.00		
	SC Woodbourne	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 - Regional PR (Expense)	500.00		
				700.00		Y
06/22/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Inst Mbr Dues	4415 - Institutional Payroll	471,328.21		
	NYS Controller	Inst Agency Dues	4420 - Institutional P/R Agency Fee	9,038.63		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	20,885.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	41,770.00		
				543,019.84		Y
06/19/2017		Deposit	1000 - General Operating - Key Bank			
	Key Bank	Huntington \$407k bond - Investment Acct Interest	1250 - Interest Receivable	11,550.00		
				11,550.00		Y
05/31/2017		RBC MM	1006 - RBC - Bond Investment MM			
06/29/2017		Deposit	1000 - General Operating - Key Bank			
	NYS Controller	Admin Mbr Dues	4410 - Administrative Payroll	10,131.80		
	NYS Controller	Admin Agency Dues	4405 - Admin P/R Agency Fee	3,226.57		
	NYS Controller	Legal Defense Fund	4425 - Legal Defense Fund Dues	594.00		
	NYS Controller	Rainy Day Fund	4430 - Rainy Day Fund Dues	1,188.00		
				15,140.37		Y
06/27/2017		Admin Charges 6/9/17- 6/27/17	1000 - General Operating - Key Bank			
	Roswell Park Cancer Inst	Admin Charges 6/9/17- 6/27/17	4415 - Institutional Payroll	400.35		
				400.35		Y
06/28/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 - General Operating - Key Bank			

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED JUNE 30, 2017

Date	Name	Memo	Account	Amount	Reviewed Deposit	TRACED TO G/L
	Urciuoli, Beatriz	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	75.00		
				75.00		Y
06/28/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 · General Operating - Key Bank			
	Cooper, Monica	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	25.00		
				25.00		Y
06/28/2017		Mid-Hudson Regional PR/ 2017 Renegades	1000 · General Operating - Key Bank			
	Mazzella, Michael	Mid-Hudson Regional PR/ 2017 Renegades	5840-1 · Regional PR (Expense)	1,200.00		
				1,200.00		Y
06/29/2017		RDF Deposit - James Stewart	1085 · Rainy Day Fund			
	Stewart, James	RDF Deposit - James Stewart	4435 · Rainy Day Fund Disbursements	75.00		
				75.00		Y
06/30/2017		Admin Charges June	1000 · General Operating - Key Bank			
	AFLAC	Admin Charges June	4800 · Miscellaneous Income	1,493.88		
				1,493.88		Y
06/27/2017		Deposit	1000 · General Operating - Key Bank			
	PayChex	EE FSA REFUND	2460 · FSA/HRA account	15.00		
				15.00		Y
06/29/2017		Deposit	1000 · General Operating - Key Bank			
	RCB Enterprises, Inc	Deposit Investment Acct Interest - Morgan Stanley	1250 · Interest Receivable	7,288.75		
				7,288.75		Y
06/06/2017			1000 · General Operating - Key Bank			
	RCB Enterprises, Inc		1005 · Cash - Bonds investments	1,150,787.72		
				1,150,787.72		Y
				4,781,330.37		
APRIL 2017 TESTED				1,155,102.94		
				24%		
100% OF DEPOSITS TRACED TO GENERAL LEDGER						

NYSCOPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM APRIL 1 TO JUNE 30, 2017

AMOUNT	INTERVALS	NUMBER OF TRANSACTIONS	% OF DOLLAR OF TRANSACTIONS	% OF NUMBER OF TRANSACTIONS	TESTING OF DOLLAR OF TRANSACTIONS	NUMBER OF TRANSACTIONS
\$1,246,649.83	> \$500,000	1	30.0%	0.1%	\$ 1,246,649.83	1
\$1,060,000.98	> \$100,000 < \$500,000	7	25.5%	0.5%	\$ 247,389.55	2
\$188,625.00	> \$50,000 < \$100,000	3	4.5%	0.2%	\$ 65,403.80	1
\$328,652.35	> \$25,000 < \$50,000	10	7.9%	0.7%	\$ 67,552.50	2
\$82,234.32	> \$20,000 < \$25,000	4	2.0%	0.3%	\$ 20,000.00	1
\$76,232.00	> \$15,000 < \$20,000	5	1.8%	0.3%	\$ 15,214.00	1
\$172,382.96	> \$10,000 < \$15,000	15	4.1%	1.0%	\$ 34,011.59	3
\$111,007.29	> \$7,500 < \$10,000	13	2.7%	0.9%	\$ 16,362.85	2
\$100,115.33	> \$5,000 < \$7,500	16	2.4%	1.1%	\$ 17,920.00	3
\$197,177.74	> \$2,500 < \$5,000	54	4.7%	3.6%	\$ 17,010.55	5
\$36,442.08	> \$2,000 < \$2,500	17	0.9%	1.1%	\$ 4,431.53	2
\$63,369.02	> \$1,500 < \$2,000	38	1.5%	2.5%	\$ 6,775.18	4
\$104,805.85	> \$1,000 < \$1,500	91	2.5%	6.0%	\$ 7,838.75	7
\$54,592.87	> \$750 < \$1,000	64	1.3%	4.2%	\$ 4,305.02	5
\$70,885.81	> \$500 < \$750	121	1.7%	8.0%	\$ 4,798.58	8
\$197,459.74	> \$250 < \$500	604	4.7%	39.8%	\$ 3,934.03	12
\$65,039.09	> \$100 < \$250	343	1.6%	22.6%	\$ 973.54	5
\$5,479.57	< \$100	112	0.1%	7.4%	\$ 126.75	3
\$ 4,161,151.83		1,518	100%	100%	1,780,678.05	67
					42.8%	4.4%

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

AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED JUNE 30, 2017

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CANCELLED CHECK/AUTO WID	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
06/09/2017	92306	Department of Correctional Services	Union Leave 10/1/16-30/1/17	1,346,648.93	Y	Y	Y	
06/09/2017	92304	Ministry Funds	Pension Plan Contribution PY 7/1/16-5/31/17	148,225.00	Y	Y	Y	
06/09/2017	92313	NYS Commission of Tax and Finance	Union Leave LE BA Trotter & LE VP Harmon 4/1/17- 0/30/17	101,144.06	Y	Y	Y	
06/09/2017	92321	American Arbitration Association	Contract Ratification Election Balance	85,400.80	Y	Y	Y	
06/01/2017	92311	Superintendent of the State Police	SS Christian Union Leave 10/1/16-30/1/17	38,182.18	Y	Y	Y	
04/24/2017	92460	The Donovan	Meeting Expenses 6/1/17-6/18/17	20,380.22	Y	Y	Y	
06/16/2017	92308	Boys and Girls Club of Schenectady	Advertising/ Youth of the Year	20,000.00	Y	Y	Y	
06/09/2017	92339	Garner River, LLC	Submers Maintenance & Membership Application Maintenance Support	16,214.00	Y	Y	Y	
06/28/2017	92368	JIMCO Framing	Building Improvement Second Floor Painting	11,844.80	Y	Y	Y	
06/28/2017	92368	Excelsior Construction Inc.	Building Improvement Final Payment	11,520.00	Y	Y	Y	
06/26/2017	92396	Nailworks	Election Bulk Mailing	10,646.79	Y	Y	Y	
06/29/2017	92661	Blue Shield of Northeastern New York	July EE Insurance Premium	8,922.85	Y	Y	Y	
04/10/2017	92266	Perfed Fit	Key Clips & Balon Holders	7,539.50	Y	Y	Y	
04/04/2017	92344	Yankee Trails	Rally Buses 6/1/17	6,405.00	Y	Y	Y	
06/19/2017	92302	Police	NY Politio Pro News Service 5/12/17- 5/11/18	6,296.00	Y	Y	Y	
05/22/2017	92345	Hudson Valley Remodeling	Mid-Hudson Regional PRD 2017 Night of Unity	6,190.00	Y	Y	Y	
04/10/2017	92353	WNYT-TV	Advertisements 5/1/17- 5/28/17	4,335.00	Y	Y	Y	
04/28/2017	92657	TownOffice Suites by Marriott	Various Invoices	3,912.48	Y	Y	Y	
05/02/2017	92547	National Grid	Hackett Blvd 48/17- 55/17	3,351.11	Y	Y	Y	
05/02/2017	92554	Norton, Courtney C.	BA 5/16/17 - 5/20/17	2,879.86	Y	Y	Y	
03/04/2017	92555	Sod Gold Media Group	Mid-Hudson Regional PRU Thunder Bowl & Thunder Open Sponsorship	2,650.00	Y	Y	Y	
06/18/2017	92370	Fisher, Clarence	VP 5/1/17- 5/17/17	2,355.51	Y	Y	Y	
04/28/2017	92088	Savchuk, Tammy L.	Executive VP 3/12/17- 4/29/17	2,076.02	Y	Y	Y	
06/01/2017	93164	Dovling, Keith	Tasonic Sector Reimbursement	1,960.32	Y	Y	Y	
04/24/2017	92458	BST & Co CPAs LLP	Rainy Day Fund & Legal Defense Fund	1,737.50	Y	Y	Y	
06/05/2017	92692	Hansen, Chris R.	VP 4/21/17- 6/6/17	1,827.35	Y	Y	Y	
06/05/2017	92320	Policy Innovation, Inc.	Consulting Services- Research and Analysis of Policy Issues	1,800.00	Y	Y	Y	
06/23/2017	93405	Valdino, David	Treasurer 5/1/17- 6/26/17	1,480.98	Y	Y	Y	
06/27/2017	93405	Allegro Pension Services, Inc.	Special Valuation	1,150.00	Y	Y	Y	
05/24/2017	PRU 05247	Sawyer, Thomas	LE BA Sawyer 5/8/17- 5/18/17 & ADJ Tolls 3/1/17 & 4/17/17	1,030.71	Y	Y	Y	
05/24/2017	PRU 05247	Dilline, Michael	Recording Secretary 8/1/17- 6/11/17	1,052.32	Y	Y	Y	
05/03/2017	92624	Hogan, Toby	SS 4/24/17- 5/5/17	1,046.42	Y	Y	Y	
06/13/2017	92038	Mazzella, Michael	VP 5/1/17- 5/16/17	1,018.44	Y	Y	Y	
05/10/2017	92861	Whitabore Football	LE Regional PRU Whitabore Football	1,000.00	Y	Y	Y	
05/17/2017	90176	Lashway, Paul	VP 5/16/17- 5/31/17	976.37	Y	Y	Y	
05/18/2017	92901	National Latino Officers Assoc	SAP 2017 Award Dinner NLOA	900.00	Y	Y	Y	
05/10/2017	92987	Valente, Daniel	SS 3/16/17- 4/26/17	890.54	Y	Y	Y	
06/08/2017	93196	amazon.com	Various Office Supplies	810.25	Y	Y	Y	
06/07/2017	92386	Hain, Derrick	Lobby Day Central 5/6/17 & Bedford Hills Sector Reimbursement	758.42	Y	Y	Y	
04/12/2017	PRU 041217	Mirro, Michael	SS 3/20/17- 3/21/17	741.79	Y	Y	Y	
04/19/2017	92494	Patterson, Robert L.	Apr/01 EA	695.95	Y	Y	Y	
04/25/2017	92491	Waste Management	Hackett Blvd & Western Region Garbage Removal	655.65	Y	Y	Y	
04/12/2017	92293	Hart, Sharmen	Scholarship 2015	600.00	Y	Y	Y	
04/25/2017	92644	Guthrie, Benjamin	June EA & SHU Onite Stipend	600.00	Y	Y	Y	
05/28/2017	93533	Vesterweb, Douglas D	Valer Award	634.79	Y	Y	Y	
04/19/2017	92429	Donaldson, Dennis	Western Regional PR / Harry Gordon Benefit	600.00	Y	Y	Y	
05/23/2017	93439	Gordon, Kathy	June EA & Election Onite Stipend	590.00	Y	Y	Y	
06/28/2017	92462	Brillinger, Joseph	SS 4/16/17 - 4/21/17	481.88	Y	Y	Y	
04/24/2017	92462	Miller, James A.	Western Lobby Day 9/2/17	386.77	Y	Y	Y	
05/22/2017	92656	Largison, Rick	June EA	389.21	Y	Y	Y	
06/28/2017	93494	Johnson, Tammi	Bedford Hills Sector Reimbursement 6/8/17- 5/16/17	387.98	Y	Y	Y	
06/19/2017	92604	Skiner, Damian R.	Retirement Award	350.56	Y	Y	Y	
05/16/2017	92974	Fint, Henry	Northern Region Lobby Day 5/29/17	310.00	Y	Y	Y	
05/09/2017	92768	Anno, Gerald	Retirement Award	304.59	Y	Y	Y	
04/04/2017	92216	Bisio, Scott	Police Onite 5/1/17	280.00	Y	Y	Y	
06/11/2017	92883	Fletcher, David	Various Folios	274.76	Y	Y	Y	
04/10/2017	92262	Demmond	Lobby Day Southern 5/16/17	271.32	Y	Y	Y	
05/16/2017	92921	Francis, Tahlia	SSF Albany Training Academy 12 U Duplicates	269.08	N	Y	Y	Check Outstanding
04/09/2017	93872	Deit Cat Baseball	Meeting Expenses 4/06/17	250.00	N	Y	Y	Check Outstanding
04/18/2017	92488	Gato, Jordan J.	NLEM Parking 5/1/17- 5/14/17 Pipe band	237.48	Y	Y	Y	
05/25/2017	93032	Estela, Linda	Lobby Day Southern 5/16/17	231.25	Y	Y	Y	
05/16/2017	92836	Huggins-Gee, Lisa	June EA	200.00	Y	Y	Y	
05/29/2017	93459	Cardon, Michael	Security Officers Statewide Telephone 2/28/17- 3/24/17	191.61	Y	Y	Y	
04/10/2017	92270	Vaithyanamsell, Tammy	Delivery Charges	123.14	Y	Y	Y	
04/51/2017	Auto WID	Fed Ex	ISOS Reimbursement 4/17/17- 5/16/17	79.47	Y	Y	Y	
05/08/2017	92514	Onnis, Alan	Delivery Charges	40.00	Y	Y	Y	
05/10/2017	Auto WID	United Parcel Service		7.23	Y	Y	Y	