

**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, 2018

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

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June 25, 2018


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

We have performed procedures outlined in the attached report agreed to by the Treasurer of the New York State Correctional Officers & Police Benevolent Association, Inc. on behalf of the Executive Board and Members designed to meet the Treasurer's requirement under the Constitution and By-laws Article XVI, Duties of Officers, Part C. Treasurer, Paragraph 4 to provide a quarterly review of the expenditures, accounting controls, documentation and operating activity of the New York State Correctional Officers & Police Benevolent Association, Inc. The agreed to procedures were applied to accounting and operating data and transaction covering the three months ended March 31, 2018.

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

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

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


Brian G. Leyden, C.P.A.

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS
FOR THE THREE MONTHS ENDED MARCH 31, 2018**

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, 2018 a total of 53 deposits, transfers or wires totaling \$4,384,769 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 January 2018 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, 2018 a total of 1,541 checks, transfers or wires totaling \$2,695,616, excluding payroll, were disbursed from the General Account. A total of 72 items were selected for review. The selected sample represented a total of \$485,821, which was 4.7% of the total disbursed during the three months ended March 31, 2018. 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, 2018**

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, 2018 a total of \$75,000 was transferred to the PAC Account. A total of \$113,600 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, 2018 (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, February 14, 2018, 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, 2018

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, 2018 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 2018 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, 2018**

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 2017 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, 2018

Sectors

The accounting department is maintaining a list of sectors that have received funding. As of June 25, 2018, receipts have not been received from various Sectors in the 1st quarter 2018. 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:

Cayuga - \$0
Mid State - \$0
Collins - \$655
Greene - \$0
Ulster - \$0
Queensboro - \$77
Otisville - \$177
Franklin - \$0

The Treasurer also cleared all other disbursements over 45 days old missing documentation. Sectors with cleared missing documents totaling more than \$1,000 during the 1st quarter of 2018 are as follows:

Fishkill - \$1,102
Lincoln - \$1,276
Lincoln SSF - \$2,400

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

SUMMARY OF PAC FUNDS

QUARTER ENDED MARCH 31, 2018

OPENING BALANCE 1-1-18	\$133,173.95
TRANSFERS TO PAC ACCOUNT 1-1-18 TO 3-31-18	\$75,000.00
DISBURSEMENTS FROM PAC ACCOUNT 1-1-18 TO 3-31-18, PER LISTING	\$113,600.00

ENDING BALANCE 3-31-18	\$94,573.95 =====
PAC BANK ACCOUNT BALANCE 03-31-18	\$114,573.95
DEPOSIT IN TRANSIT	\$0.00
OUTSTANDING CHECKS	\$20,000.00

ADJUSTED PAC BANK ACCOUNT BALANCE 3-31-18	\$94,573.95 =====
ADJUSTED DIFFERENCE:	\$0.00

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

CASH SUMMARY

QUARTER ENDED MARCH 31, 2018

	BALANCE 3/31/2018	BALANCE 12/31/2017	CHANGE	% CHANGE
OPERATING ACCOUNT KEY BANK	\$ 1,331,677	\$ 965,818	\$ 365,859	38%
RBC BOND INVESTMENTS	\$ 6,862,463	\$ 6,862,273	\$ 190	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 94,574	\$ 133,174	\$ (38,600)	-29%
PAYPAY ACCOUNT	\$ -	\$ -	\$ -	#DIV/0!
RAINY DAY FUND	\$ 61,342	\$ 34,235	\$ 27,107	79%
LEGAL DEFENSE FUND	\$ 841,764	\$ 698,433	\$ 143,331	21%
LEGAL DEFENSE BOND INVESTMENTS	\$ 1,489,362	\$ 1,489,361	\$ 1	0%
TOTALS	\$ 10,761,182	\$ 10,263,294	\$ 497,888	5%

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2018

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
01/04/2018		Deposit			
	NYS Controller	Inst Mbr Dues	470,676.82		
	NYS Controller	Inst Agency Dues	7,565.36		
	NYS Controller	Legal Defense Fund	20,674.00		
	NYS Controller	Rainy Day Fund	41,348.00		
			<u>540,264.18</u>	Y	Y
01/02/2018		Admin Charges 12/8/17- 12/21/17			
	Roswell Cancer Research	Admin Charges 12/8/17- 12/21/17	447.45		
			<u>447.45</u>	Y	Y
01/03/2018		Retired Mbr Dues Deduction #23			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #23	18.72		
			<u>18.72</u>	Y	Y
01/03/2018		Retired Mbr Dues Deduction #24			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #24	18,735.16		
			<u>18,735.16</u>	Y	Y
01/03/2018		Retiree Vision			
	NYS and Local Retirement Systems	Retiree Vision	23,615.99		
			<u>23,615.99</u>	Y	Y
01/03/2018		Retiree Vision			
	NYS and Local Retirement Systems	Retiree Vision	29.76		
			<u>29.76</u>	Y	Y
01/03/2018		Retiree Dental			
	NYS and Local Retirement Systems	Retiree Dental	90,445.07		
			<u>90,445.07</u>	Y	Y
01/03/2018		Groveland			
	SC Groveland	Groveland	0.15		
			<u>0.15</u>	Y	Y
01/03/2018		Deposit			
	RBC Capital Markets	AT&T Inc. bond Interest	11,250.00		
			<u>11,250.00</u>		Y
01/05/2018		Admin Reimbursements 9/1/17- 12/31/17			
	Norvest Financial Services	Admin Reimbursements 9/1/17- 12/31/17	15,658.50		
			<u>15,658.50</u>	Y	Y
01/05/2018		January Rent			
	Equinox	January Rent	4,568.00		
			<u>4,568.00</u>	Y	Y
01/10/2018		Deposit			
	NYS Controller	Admin Mbr Dues	9,756.81		
	NYS Controller	Admin Agency Dues	1,198.99		
	NYS Controller	Legal Defense Fund	484.00		
	NYS Controller	Rainy Day Fund	988.00		
			<u>12,407.80</u>	Y	Y
01/09/2018		Admin Charges 12/22/17- 1/4/18			
	Roswell Park Cancer Inst	Admin Charges 12/22/17- 1/4/18	447.45		
			<u>447.45</u>	Y	Y
01/18/2018		Deposit			
	NYS Controller	Inst Mbr Dues	470,765.53		
	NYS Controller	Inst Agency Dues	5,797.56		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2018

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,616.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,232.00	
				<u>538,411.09</u>	Y Y
01/24/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,935.93	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	1,042.42	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	485.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	970.00	
				<u>12,433.35</u>	Y Y
01/22/2018		Admin Charges 1/5/18- 1/18/18	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 1/5/18- 1/18/18	4415 · Institutional Payroll	423.90	
				<u>423.90</u>	Y Y
02/01/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,531.37	
	NYS Controller	Inst Agency Dues	4420 · Institutional P/R Agency Fee	8,290.96	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,752.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,504.00	
				<u>542,078.33</u>	Y
02/01/2018		Retired Mbr Dues Deduction #25	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #25	4660 · Retired Members Dues	18.72	
				<u>18.72</u>	Y
02/01/2018		Retired Mbr Dues Deduction #26	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #26	4660 · Retired Members Dues	18,928.60	
				<u>18,928.60</u>	Y
02/01/2018		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	29.76	
				<u>29.76</u>	Y
02/01/2018		Retiree Vision	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision	23,602.91	
				<u>23,602.91</u>	Y
02/01/2018		Retiree Dental	1000 · General Operating - Key Bank		
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision	90,607.19	
				<u>90,607.19</u>	Y
02/02/2018		Deposit	1000 · General Operating - Key Bank		
	Key Bank	4th Qtr Analysis Service Charge (partial) REFUND	5906 · Bank Service Fees	1,610.94	
				<u>1,610.94</u>	Y
02/02/2018		Admin Charges December	1000 · General Operating - Key Bank		
	AFLAC	Admin Charges December	1201 · Miscellaneous Receivable	1,553.40	
				<u>1,553.40</u>	Y
02/07/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,913.38	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	1,013.87	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	485.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	970.00	
				<u>12,382.25</u>	Y
02/05/2018		February Rent	1000 · General Operating - Key Bank		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2018

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	Equinox	February Rent	4750 · Rental Income/Building	4,568.00	
				4,568.00	Y
02/05/2018		Admin Charges 1/19/18- 2/1/18	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 1/19/18- 2/1/18	4415 · Institutional Payroll	494.55	
				494.55	Y
02/05/2018		Deposit	1000 · General Operating - Key Bank		
	RBC Capital Markets	Deposit Investment Acct Interest - Ebay	1250 · Interest Receivable	10,781.25	
				10,781.25	Y
02/05/2018		Deposit	1000 · General Operating - Key Bank		
	RBC Capital Markets	Deposit Investment Acct Interest - Anheuser Busch	1250 · Interest Receivable	5,375.00	
				5,375.00	Y
02/05/2018		Admin Charges January	1000 · General Operating - Key Bank		
	AFLAC	Admin Charges January	1201 · Miscellaneous Receivable	1,043.81	
				1,043.81	Y
02/06/2018		Deposit	1000 · General Operating - Key Bank		
	Key Bank	4th Qtr Analysis Service Charge (Final) REFUND	5906 · Bank Service Fees	1,040.00	
				1,040.00	Y
02/15/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,198.96	
	NYS Controller	Inst Agency Dues	4420 · Institutnl P/R Agency Fee	8,951.20	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,766.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,512.00	
				542,418.16	Y
02/21/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,845.73	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	1,035.78	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	483.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	966.00	
				12,330.51	Y
02/20/2018		Admin Charges 2/2/18- 2/15/18	1000 · General Operating - Key Bank		
	Roswell Park Cancer Inst	Admin Charges 2/2/18- 2/15/18	4415 · Institutional Payroll	494.55	
				494.55	Y
02/20/2018		ADJ INV-30294918 Advertisements 3/27/17- 4/20/1	1000 · General Operating - Key Bank		
	Spectrum Reach	ADJ INV-30294918 Advertisements 3/27/17- 4/20/1	5841 · Advertising (Radio, TV, Newspapers)	90.00	
				90.00	Y
02/21/2018		Delivery Charges - Michelle Allen	1000 · General Operating - Key Bank		
	Allen, Michelle A.	Delivery Charges- Michelle Allen	5730 · Postage & Mailings	25.83	
				25.83	Y
02/21/2018		Deposit	1000 · General Operating - Key Bank		
	RBC Capital Markets	Ford Motor Credit 2.45% Bond Interest	1250 · Interest Receivable	7,350.00	
				7,350.00	Y
03/01/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll	471,927.96	
	NYS Controller	Inst Agency Dues	4420 · Institutnl P/R Agency Fee	6,124.38	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,670.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,340.00	
				540,062.34	Y
03/07/2018		Deposit	1000 · General Operating - Key Bank		
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll	9,935.93	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	928.39	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	480.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	950.00	
				12,304.32	Y

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2018

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
03/06/2018	Equinox	March Rent March Rent	1000 · General Operating - Key Bank 4750 · Rental Income/Building	4,568.00 4,568.00	Y
03/06/2018	Roswell Park Cancer Inst	Admin Charges 2/16/18- 3/1/18 Admin Charges 2/16/18- 3/1/18	1000 · General Operating - Key Bank 4415 · Institutional Payroll	494.55 494.55	Y
03/06/2018	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #1 Retired Mbr Dues Deduction #1	1000 · General Operating - Key Bank 4660 · Retired Members Dues	18.72 18.72	Y
03/06/2018	NYS and Local Retirement Systems	Retired Mbr Dues Deduction #2 Retired Mbr Dues Deduction #2	1000 · General Operating - Key Bank 4660 · Retired Members Dues	19,090.84 19,090.84	Y
03/06/2018	NYS and Local Retirement Systems	Retiree Vision Retiree Vision	1000 · General Operating - Key Bank 5688 · Retiree vision	29.76 29.76	Y
03/06/2018	NYS and Local Retirement Systems	Retiree Vision Retiree Vision	1000 · General Operating - Key Bank 5688 · Retiree vision	23,749.04 23,749.04	Y
03/06/2018	NYS and Local Retirement Systems	Retiree Dental Retiree Dental	1000 · General Operating - Key Bank 5688 · Retiree vision	91,708.90 91,708.90	Y
03/09/2018	RBC Capital Markets	Deposit Deposit Investment Acct Interest - Key Bank Bond 2	1000 · General Operating - Key Bank 1250 · Interest Receivable	5,875.00 5,875.00	Y
03/15/2018	NYS Controller	Deposit Inst Mbr Dues	1000 · General Operating - Key Bank 4415 · Institutional Payroll	471,698.39	
	NYS Controller	Inst Agency Dues	4420 · Institutnl P/R Agency Fee	5,912.87	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,642.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,284.00	
				539,537.26	Y
03/21/2018	NYS Controller	Deposit Admin Mbr Dues	1000 · General Operating - Key Bank 4410 · Administrative Payroll	9,910.38	
	NYS Controller	Admin Agency Dues	4405 · Admin P/R Agency Fee	929.67	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	480.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	960.00	
				12,280.05	Y
03/19/2018	Pitney Bowes Inc.	Equipment rental Mail Machine Refund Equipment rental Mail Machine Refund	1000 · General Operating - Key Bank 5650 · Equipment Lease and Rental	0.03 0.03	Y
03/19/2018	Roswell Park Cancer Inst	Admin Charges 3/2/18- 3/15/18 Admin Charges 3/2/18- 3/15/18	1000 · General Operating - Key Bank 4415 · Institutional Payroll	494.55 494.55	Y
03/19/2018	RBC Capital Markets	Deposit Bank of America - Deposit Investment Acct Interest	1000 · General Operating - Key Bank 1250 · Interest Receivable	45,292.50 45,292.50	Y
03/29/2018	NYS Controller	Deposit Inst Mbr Dues	1000 · General Operating - Key Bank 4415 · Institutional Payroll	474,340.16	
	NYS Controller	Inst Agency Dues	4420 · Institutnl P/R Agency Fee	6,536.27	
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues	20,802.00	
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues	41,604.00	
				543,282.43	Y
				4,384,768.62	

JANUARY 2018 TESTED

1,257,906.57

29%

100% OF DEPOSITS TRACED TO GENERAL LEDGER

NYS COPBA SUMMARY OF OPERATING DISBURSEMENTS

CASH ACCOUNT ACTIVITY FROM JANUARY 1 TO MARCH 31, 2018

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%	\$ -	-
\$955,053.35	> \$100,000 < \$500,000	6	35.4%	0.4%	\$ 2,500.00	1
\$64,941.40	> \$50,000 < \$100,000	1	2.4%	0.1%	\$ -	-
\$408,752.38	> \$25,000 < \$50,000	11	15.2%	0.7%	\$ 10,089.64	3
\$46,425.33	> \$20,000 < \$25,000	2	1.7%	0.1%	\$ 6,168.35	1
\$60,000.00	> \$15,000 < \$20,000	4	2.2%	0.3%	\$ 47,911.53	1
\$138,718.87	> \$10,000 < \$15,000	12	5.1%	0.8%	\$ 3,831.43	3
\$84,697.69	> \$7,500 < \$10,000	10	3.1%	0.6%	\$ 30,447.62	3
\$109,765.61	> \$5,000 < \$7,500	19	4.1%	1.2%	\$ 14,014.66	4
\$198,549.27	> \$2,500 < \$5,000	56	7.4%	3.6%	\$ 15,118.37	6
\$40,592.70	> \$2,000 < \$2,500	19	1.5%	1.2%	\$ 934.00	3
\$45,821.05	> \$1,500 < \$2,000	27	1.7%	1.8%	\$ 221,664.11	4
\$119,191.21	> \$1,000 < \$1,500	103	4.4%	6.7%	\$ 3,133.85	7
\$50,836.45	> \$750 < \$1,000	59	1.9%	3.8%	\$ 26,828.53	6
\$162,557.48	> \$500 < \$750	277	6.0%	18.0%	\$ 37,641.25	8
\$132,887.23	> \$250 < \$500	403	4.9%	26.2%	\$ 17,192.91	10
\$71,502.04	> \$100 < \$250	432	2.7%	28.0%	\$ 46,989.87	9
\$5,323.02	< \$100	100	0.2%	6.5%	\$ 1,355.18	3
\$ 2,695,616.08		1,541	100%	100%	485,821.30	72
					18.0%	4.7%

NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.
 AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED MARCH 31, 2018

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
01/24/2018	95383	Alatham House	LE Regional PR / Alatham House	2,500.00	X	X	X	
03/28/2018	95402	Tosame, David	BA 12/11/17- 12/29/17	1,857.61	X	X	X	
03/08/2018	95405	Baker Public Relations	Advertising December 2017 Rebiller & January 2018 Rebiller	8,000.00	X	X	X	
02/14/2018	95422	Powers, Michael B.	President 12/18/17- 12/21/17	501.80	X	X	X	
01/12/2018	95523	Harris, Conroy & Donovan, PLLC	Legal Fees Oases V Kiese / Oltner Risher	6,186.35	X	X	X	
02/13/2018	95527	American Arbitration Association	Western Regional PR Various Invoices 2017	47,811.83	X	X	X	
02/07/2018	95548	JCB Specialties, Inc.	Scholarship 2017	2,913.90	X	X	X	
01/16/2018	95559	Bellor, Sherman	BA 12/29/17- 1/21/18	600.00	X	X	X	
01/02/2018	95597	Bunick, Ricky	Progress Billing 2017 Audit Preliminary Work	817.53	X	X	X	
01/03/2018	95597	Whitmore, Doreen & Ricciardi, LLP	Various Promotional Items	6,000.00	X	X	X	
03/05/2018	95592	Broadway Marketing LTD.	VIAC Maintenance & Repairs	22,231.04	X	X	X	
02/02/2018	95594	The Walters Co. AC, Inc.	SAPI Lavender Wings Sponsor	2,218.59	X	X	X	
02/08/2018	95727	Kendall's Fund	Legal Fees RCF Collection	5,000.00	X	X	X	
02/15/2018	95729	Metricheh & Masriabab Esq. PLLC	VP 1/8/18- 1/31/18	1,154.66	X	X	X	
01/03/2018	95820	Roberts, John R.	Consulting Services - Research & Analysis Of Policy Issues	7,350.00	X	X	X	
01/04/2018	95885	Herman, John	LE VP 1/8/18- 3/9/18	1,475.54	X	X	X	
01/28/2018	95910	Blue Shield Of Northeastern New York	February EE Insurance Premium	10,740.98	X	X	X	
02/08/2018	95950	U-Haul	December EA	1,951.13	X	X	X	
02/08/2018	95981	Fisher, Clarence	VP 1/18/18- 2/15/18	1,896.14	X	X	X	
03/08/2018	95986	Henderson, Eric	February EA	378.98	X	X	X	
03/08/2018	95986	James, Richard P.	February EA & Legislative PAC Cont	463.72	X	X	X	
02/14/2018	96021	Ramirez, Binley	February EA & Election Cont	294.23	X	X	X	
02/12/2018	96093	Wadhwa, Sherry	Election Cont 2/14/18	452.19	X	X	X	
02/26/2018	96071	Albany Water Board	Hackett Blvd 9/1/17- 2/1/18	197.56	X	X	X	
03/06/2018	96074	Shoahan Productions	Association Advertising/Video Production	2,850.00	X	X	X	
01/19/2018	96093	Uppan, Watson, EA, LLP	March Rebiller	293,744.89	X	X	X	
02/14/2018	96090	Northeast Kidney Foundation, Inc.	SAP 2018 Contribution	15,600.00	X	X	X	
02/02/2018	96099	New York Meeting Devices Corp	Nearly Stearns (2)	89.12	X	X	X	
02/14/2018	96110	Velikon	Southern Regional office Telephone 2/10/18- 2/8/18	302.16	X	X	X	
02/28/2018	96146	Sizer, Douglas	SAP 2/1/18 Rate at Benefit 4/15/18 PTRC	751.69	X	X	X	
02/26/2018	96147	Sully's	CPDF 6/31/18- 6/17/18	660.00	X	X	X	
01/15/2018	96150	Segard, Chris	Western Steward Training Lunch 2/23/18	346.00	X	X	X	
02/26/2018	96196	Navilla, Tod	Western Steward Training 2/20/18	209.00	X	X	X	
01/14/2018	96207	Medhya, Trevor	Colkovic Bargaining Cont 2/26/18- 2/27/18	233.01	X	X	X	
01/13/2018	96218	City Line Bar & Grill	CPDF 2018	543.00	X	X	X	
01/19/2018	96218	CPDF	SOTS Meeting 3/1/18	1,280.00	X	X	X	
01/19/2018	96225	Govanna's	SAPI CPDF Project 2000 XXX	2,895.00	X	X	X	
03/05/2018	96235	amazon.com	Western Region Meeting 8/31/17 & 10/1/18	1,837.80	X	X	X	
02/14/2018	96342	Spectum Reach	Business Travel Accident Coverage 3/1/18- 2/28/21	11,451.00	X	X	X	
02/14/2018	96347	Chicago Pete Comb	Office Supplies, Office Furniture & Computer Supplies	1,015.20	X	X	X	
01/03/2018	96354	Leppa, Nicholas, EA, LLP	Advertisements 10/24/16- 2/25/18	8,479.53	X	X	X	
01/18/2018	96378	Leppa, Nicholas, EA, LLP	Advertisements Monthly Service - Post Control	138.00	X	X	X	
01/28/2018	96387	Harris, Conroy & Donovan, PLLC	Advertising 2/15/18- 2/28/18	3,977.60	X	X	X	
01/28/2018	96425	Dell Computer	February Disbursements & Legislative Disbursements February	31,474.55	X	X	X	
03/05/2018	96474	Farmer, John	DOCS V. SYED	893.00	X	X	X	
02/14/2018	96485	West Tentz Inc.	Lapto Quasarone	853.30	X	X	X	
02/14/2018	96504	Johnston, James K	Western Steward Training 3/13/18	151.23	X	X	X	
02/05/2018	96518	NY Crime Victims Assistance Task Force	LE Steward Training Chairs & Table	259.20	X	X	X	
02/14/2018	96534	Barr, Linda	Western Region Steward Training	150.47	X	X	X	
01/03/2018	96576	Paschoud, Paul	Mid-Hudson Regional PR NY Crime Victims Assistance Task Force	2,600.00	X	X	X	
01/11/2018	96577	Pondke, John R.	LE Steward Training	278.61	X	X	X	
02/15/2018	96604	Caribba Callan	LE Steward Training	103.27	X	X	X	
02/15/2018	96608	Shelton, Dennis	LE VP Harman Car Repair	566.03	X	X	X	
02/15/2018	96641	Walker, Wayne	SAPI Felton Utility Tur	3,540.20	X	X	X	
01/16/2018	96691	Hershey, Daban	Retirement Award	300.00	X	X	X	
01/18/2018	96697	Norvest Financial Services	Albany Training Academy SSF/ Devif Cars 13 U	250.00	X	X	X	Check outstanding
02/14/2018	96752	Summons, Christopher M.	Promotional Items - Roy Cliffs & Eaton Holders	7,764.80	X	X	X	Check outstanding
02/26/2018	96792	Wade Management	Scholarship 2018	600.00	X	X	X	Check outstanding
02/18/2018	96774	Times Union Center	Copely Coverage 2nd Qtr & Relinae Vision Replenishment	20,135.25	X	X	X	Check outstanding
01/11/2018	96790	Randazzo Albany Hotel	SS Memo Mid-Hudson Steward Training 2/25/18- 3/1/18	610.00	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Recording Secretary 3/18/18, 3/27/18	860.65	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Hackett Blvd & Western Regional Office Garage Removal	778.03	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	1,000.00	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	10,394.26	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	3,628.32	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	51.24	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	7.33	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	241.23	X	X	X	Check outstanding
03/06/2018	96796	Philly Shows Inc.	Leppa, Nicholas, EA, LLP	1,108.62	X	X	X	Check outstanding