

**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, 2020**

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

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June 29, 2020

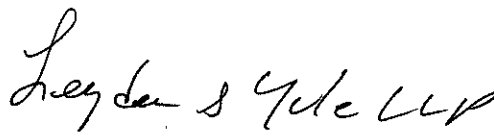
Executive Board and Membership Representatives  
New York State Correctional Officers & Police Benevolent Association, Inc.  
Albany, NY 12209

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, 2020.

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, 2020**

**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, 2020 a total of 57 deposits, transfers or wires totaling \$5,555,087 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 2020 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, 2020 a total of 1,136 checks, transfers or wires totaling \$3,139,017, excluding payroll, were disbursed from the General Account. A total of 52 items were selected for review. The selected sample represented a total of \$486,371, which was 4.6% of the total disbursed during the three months ended March 31, 2020. The payroll transfers during the period were tested under the payroll activity procedures. The selected transactions were traced to supporting documentation, cancelled checks, wire transfers, bank records and General Ledger coding and recording. No exceptions were found.

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS  
FOR THE THREE MONTHS ENDED MARCH 31, 2020**

**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, 2020 a total of \$75,000 was transferred to the PAC Account. A total of \$52,750 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, 2020 (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, February 26, 2020, was reviewed in detail for employee accuracy and inclusion. No exceptions were found.

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS  
FOR THE THREE MONTHS ENDED MARCH 31, 2020**

**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.

**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, 2020 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 2020 NYSCOPBA budget were traced to the proper cost center and category in the General Ledger System.
- 3) Monthly accruals for the quarter for Union Leave were traced to calculations. No exceptions were found.
- 4) All equipment requiring capitalization and appropriate depreciation entries were traced back to supporting documentation.

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

**SUMMARY OF PROCEDURES APPLIED AND RESULTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2020**

**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 2019 for unusual items or specific inclusions. No items identified.

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

**SUMMARY OF MANAGEMENT ADVISEMENTS**

**FOR THE THREE MONTHS ENDED MARCH 31, 2020**

**Sectors**

The accounting department is maintaining a list of sectors that have received funding. As of June 29, 2020, receipts have not been received from various Sectors in the 1<sup>st</sup> quarter 2020. 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 reviewed by the Treasurer. The tested sectors are as follows:

Adirondack  
Bare Hill  
Gowanda  
Great Meadow  
Queensboro  
Riverview  
Shawangurk  
Woodbourne

\* \* \* \* \*



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

**SUMMARY OF PAC FUNDS**

**QUARTER ENDED MARCH 31, 2020**

<b>OPENING BALANCE 1-1-20</b>	<b>\$244,048.95</b>
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<b>TRANSFERS TO PAC ACCOUNT 1-1-20 TO 3-31-20</b>	<b>\$75,000.00</b>
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<b>DISBURSEMENTS FROM PAC ACCOUNT 1-1-20 TO 3-31-20, PER LISTING</b>	<b>\$52,750.00</b>
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<b>ENDING BALANCE 3-31-20</b>	<b>\$266,298.95</b>
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<b>PAC BANK ACCOUNT BALANCE 03-31-20</b>	<b>\$270,098.95</b>
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<b>DEPOSIT IN TRANSIT</b>	<b>\$0.00</b>
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<b>OUTSTANDING CHECKS</b>	<b>\$3,800.00</b>
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<b>ADJUSTED PAC BANK ACCOUNT BALANCE 3-31-20</b>	<b>\$266,298.95</b>
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<b>ADJUSTED DIFFERENCE:</b>	<b>\$0.00</b>
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH SUMMARY

QUARTER ENDED MARCH 31, 2020

	<u>BALANCE</u> <u>3/31/2020</u>	<u>BALANCE</u> <u>12/31/2019</u>	<u>CHANGE</u>	<u>% CHANGE</u>
OPERATING ACCOUNT KEY BANK	\$ 1,406,415	\$ 961,276	\$ 445,139	46%
RBC BOND INVESTMENTS	\$ 10,106,507	\$ 10,113,599	\$ (7,092)	0%
SECTOR MASTER ACCOUNT	\$ 80,000	\$ 80,000	\$ -	0%
PAC FUND	\$ 266,299	\$ 244,049	\$ 22,250	9%
RAINY DAY FUND	\$ 1,300,760	\$ 541,311	\$ 759,449	140%
RAINY DAY SEPARATION FUND	\$ 82,442	\$ -	\$ 82,442	100%
LEGAL DEFENSE FUND	\$ 625,934	\$ 871,372	\$ (245,438)	-28%
LEGAL DEFENSE BOND INVESTMENTS	\$ 2,330,613	\$ 1,826,158	\$ 504,455	28%
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TOTALS	\$ 16,198,971	\$ 14,637,765	\$ 1,561,206	11%
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NEW YORK STATE CORRECTIONAL OFFICERS & POLICE BENEVOLENT ASSOCIATION, INC.

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2020

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
01/02/2020	Rehabilitation Support Services, Inc.	January Rent 1000 · General Operating - Key Bank	2,800.00		
		January Rent 4750 · Rental Income/Building			
			2,800.00	Y	Y
01/02/2020	NYS and Local Retirement Systems	Retiree Vision 1000 · General Operating - Key Bank	43,798.49		
		Retiree Vision 5688 · Retiree vision			
	NYS and Local Retirement Systems	Retiree Vision 5688 · Retiree vision			
			43,798.49	Y	Y
01/02/2020		Retiree Dental 1000 · General Operating - Key Bank	160,001.60		
	NYS and Local Retirement Systems	Retiree Dental 5688 · Retiree vision			
	NYS and Local Retirement Systems	Retiree Dental 5688 · Retiree vision			
			160,001.60	Y	Y
01/02/2020		Retired Mbr Dues Deduction 1000 · General Operating - Key Bank	43,216.38		
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction 4660 · Retired Members Dues			
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction 4660 · Retired Members Dues			
			43,216.38	Y	Y
01/02/2020		Deposit 1000 · General Operating - Key Bank	571,912.34		
	NYS Controller	Inst Mbr Dues 4415 · Institutional Payroll			
	NYS Controller	Legal Defense Fund 4425 · Legal Defense Fund Dues			
	NYS Controller	Rainy Day Fund 4430 · Rainy Day Fund Dues			
			571,912.34	Y	Y
01/07/2020	Equinox	January Rent 1000 · General Operating - Key Bank	4,568.00		
		January Rent 4750 · Rental Income/Building			
			4,568.00	Y	Y
01/07/2020		Admin Reimbursement 9/1/19- 12/31/19 1000 · General Operating - Key Bank	14,873.85		
	Norvest Financial Services	Admin Reimbursement 9/1/19- 12/31/19 1201 · Miscellaneous Receivable			
			14,873.85	Y	Y
01/08/2020		Admin Charges 12/20/19- 1/2/20 1000 · General Operating - Key Bank	548.20		
	Roswell Park Cancer Inst	Admin Charges 12/20/19- 1/2/20 4415 · Institutional Payroll			
			548.20	Y	Y
01/08/2020		Deposit 1000 · General Operating - Key Bank	12,099.04		
	NYS Controller	Admin Mbr Dues 4410 · Administrative Payroll			
	NYS Controller	Legal Defense Fund 4425 · Legal Defense Fund Dues			
	NYS Controller	Rainy Day Fund 4430 · Rainy Day Fund Dues			
			12,099.04	Y	Y
01/09/2020		Investment Account Interest Enerbank USA 1000 · General Operating - Key Bank	573.29		
	RBC Wealth Management	Investment Account Interest Enerbank USA 1250 · Interest Receivable			
			573.29	Y	Y
01/16/2020		Deposit 1000 · General Operating - Key Bank	631,966.43		
	NYS Controller	Inst Mbr Dues 4415 · Institutional Payroll			
	NYS Controller	Legal Defense Fund 4425 · Legal Defense Fund Dues			
	NYS Controller	Rainy Day Fund 4430 · Rainy Day Fund Dues			
	NYS Controller	Rainy Day Fund Separation 4431 · Rainy Day Fund Separation Dues			
			631,966.43	Y	Y
01/17/2020		Investment Account Interest Nat'l Rural Utils Coop F 1000 · General Operating - Key Bank	1,312.50		
	RBC Wealth Management	Investment Account Interest Nat'l Rural Utils Coop F 1250 · Interest Receivable			
			1,312.50	Y	Y
01/21/2020		Admin Fees December 2019 1000 · General Operating - Key Bank	1,159.31		
	AFLAC	Admin Fees December 2019 1201 · Miscellaneous Receivable			

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2020

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
01/22/2020		Deposit	1,159.31	Y	Y
	NYS Controller	1000 · General Operating - Key Bank	13,571.09		
	NYS Controller	4410 · Administrative Payroll			
	NYS Controller	4425 · Legal Defense Fund Dues			
	NYS Controller	4430 · Rainy Day Fund Dues			
	NYS Controller	4431 · Rainy Day Fund Separation Dues			
			13,571.09	Y	Y
01/28/2020		Admin Charges 1/3/20- 1/16/20	548.20		
	Roswell Park Cancer Inst	4415 · Institutional Payroll			
			548.20	Y	Y
01/30/2020		Deposit	633,042.69		
	NYS Controller	1000 · General Operating - Key Bank			
	NYS Controller	4415 · Institutional Payroll			
	NYS Controller	4425 · Legal Defense Fund Dues			
	NYS Controller	4430 · Rainy Day Fund Dues			
	NYS Controller	4431 · Rainy Day Fund Separation Dues			
			633,042.69	Y	Y
02/04/2020		February Rent	2,800.00		
	Rehabilitation Support Services, Inc.	4750 · Rental Income/Building			
			2,800.00		Y
02/04/2020		Admin Charges 1/17/20- 1/30/20	548.20		
	Roswell Park Cancer Inst	4415 · Institutional Payroll			
			548.20		Y
02/05/2020		February Rent	4,568.00		
	Equinox	4750 · Rental Income/Building			
			4,568.00		Y
02/05/2020		Retiree Vision	44,701.02		
	NYS and Local Retirement Systems	5688 · Retiree vision			
	NYS and Local Retirement Systems	5688 · Retiree vision			
			44,701.02		Y
02/05/2020		Retiree Dental	160,052.01		
	NYS and Local Retirement Systems	5688 · Retiree vision			
	NYS and Local Retirement Systems	5688 · Retiree vision			
			160,052.01		Y
02/05/2020		Retired Mbr Dues Deduction	43,472.83		
	NYS and Local Retirement Systems	4660 · Retired Members Dues			
	NYS and Local Retirement Systems	4660 · Retired Members Dues			
			43,472.83		Y
02/05/2020		Investment Account Interest Ebay	10,781.25		
	RBC Wealth Management	1250 · Interest Receivable			
			10,781.25		Y
02/05/2020		Deposit	13,419.04		
	NYS Controller	1000 · General Operating - Key Bank			
	NYS Controller	4410 · Administrative Payroll			
	NYS Controller	4425 · Legal Defense Fund Dues			
	NYS Controller	4430 · Rainy Day Fund Dues			
	NYS Controller	4431 · Rainy Day Fund Separation Dues			
			13,419.04		Y
02/10/2020		Investment Account Interest Enerbank Usa Salt La	573.29		
	RBC Wealth Management	1250 · Interest Receivable			
			573.29		Y
02/11/2020		January Relationship Interest	819.10		
	Key Bank	4600 · Interest Income			
			819.10		Y
02/13/2020		Deposit	631,456.59		
	NYS Controller	1000 · General Operating - Key Bank			
	NYS Controller	4415 · Institutional Payroll			
	NYS Controller	4431 · Rainy Day Fund Separation Dues			
	NYS Controller	4430 · Rainy Day Fund Dues			
	NYS Controller	4425 · Legal Defense Fund Dues			
			631,456.59		Y
02/20/2020		Admin Charges 1/31/20- 2/13/20	548.20		
	Roswell Cancer Research	4415 · Institutional Payroll			
			548.20		

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2020

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
			548.20		Y
02/19/2020		Deposit	1000 · General Operating - Key Bank	13,327.81	
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
			13,327.81		Y
02/19/2020		Investment Account Interest National Rural Utils Co	1000 · General Operating - Key Bank	10,187.50	
	RBC Wealth Management	Investment Account Interest National Rural Utils Co	1250 · Interest Receivable		
	RBC Wealth Management	Investment Account Interest Starbucks Corp	1250 · Interest Receivable		
			10,187.50		Y
02/21/2020		Investment Account Interest Ford Motor Credit Co	1000 · General Operating - Key Bank	7,350.00	
	RBC Wealth Management	Investment Account Interest Ford Motor Credit Co	1250 · Interest Receivable		
			7,350.00		Y
02/24/2020		HB Specialist Reimb 12.10 money 4/1/16- 3/31/19	1000 · General Operating - Key Bank	267,973.26	
	New York State Dept of Tax and Finance	HB Specialist Reimb 12.10 money 4/1/16- 3/31/19	1201 · Miscellaneous Receivable		
			267,973.26		Y
02/27/2020		Deposit	1000 · General Operating - Key Bank	634,630.17	
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
			634,630.17		Y
02/27/2020		2020 Royalty Fee	1000 · General Operating - Key Bank	5,000.00	
	Liberty Mutual	2020 Royalty Fee	4800 · Miscellaneous Income		
			5,000.00		Y
02/28/2020		Retired Mbr Dues Deduction	1000 · General Operating - Key Bank	37.53	
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction	4660 · Retired Members Dues		
			37.53		Y
02/28/2020		Retired Mbr Dues Deduction	1000 · General Operating - Key Bank	43,639.63	
	NYS and Local Retirement Systems	Retired Mbr Dues Deduction	4660 · Retired Members Dues		
			43,639.63		Y
02/28/2020		Retiree Dental	1000 · General Operating - Key Bank	159,999.08	
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision		
			159,999.08		Y
02/28/2020		Retiree Dental	1000 · General Operating - Key Bank	16.51	
	NYS and Local Retirement Systems	Retiree Dental	5688 · Retiree vision		
			16.51		Y
02/28/2020		Retiree Vision	1000 · General Operating - Key Bank	16.68	
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision		
			16.68		Y
02/28/2020		Retiree Vision	1000 · General Operating - Key Bank	44,713.36	
	NYS and Local Retirement Systems	Retiree Vision	5688 · Retiree vision		
			44,713.36		Y
02/28/2020		Postage	1000 · General Operating - Key Bank	4.00	
	Collins, Mary	Postage	5730 · Postage & Mailings		
			4.00		Y
03/02/2020		March Rent	1000 · General Operating - Key Bank	2,800.00	
	Rehabilitation Support Services, Inc.	March Rent	4750 · Rental Income/Building		
			2,800.00		Y
03/02/2020		Admin Charges 2/14/20- 2/28/20	1000 · General Operating - Key Bank	520.79	
	Roswell Park Cancer Inst	Admin Charges 2/14/20- 2/28/20	4415 · Institutional Payroll		
			520.79		Y
03/04/2020		Deposit	1000 · General Operating - Key Bank	13,358.22	
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
			13,358.22		Y
03/05/2020		Investment Account Interest	1000 · General Operating - Key Bank	8,791.50	

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

CASH RECEIPTS TESTED - OPERATING ACCOUNT FOR THE QUARTER ENDED MARCH 31, 2020

Date	Description	Account	Credit	Reviewed Deposit	TRACED TO G/L
	RBC Wealth Management	Investment Account Interest Gilead Sciences	1250 · Interest Receivable		
	RBC Wealth Management	Investment Account Interest Exxon Mobile	1250 · Interest Receivable		
			8,791.50		Y
03/06/2020		Equipment Rental Refund INV 103185238	1000 · General Operating - Key Bank	1,055.94	
	RICOH USA, Inc	Equipment Rental Refund INV 103185238	5650 · Equipment Lease and Rental		
			1,055.94		Y
03/06/2020		March Rent	1000 · General Operating - Key Bank	4,568.00	
	Equinox	March Rent	4750 · Rental Income/Building		
			4,568.00		Y
03/09/2020		February Relationship Interest	1000 · General Operating - Key Bank	697.27	
	Key Bank	February Relationship Interest	4600 · Interest Income		
			697.27		Y
03/10/2020		Investment Account Interest Enerbank USA Salt La	1000 · General Operating - Key Bank	536.30	
	RBC Wealth Management	Investment Account Interest Enerbank USA Salt La	1250 · Interest Receivable		
			536.30		Y
03/12/2020		Deposit	1000 · General Operating - Key Bank	631,996.57	
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
			631,996.57		Y
03/16/2020		Admin Charges 2/28/20- 3/12/20	1000 · General Operating - Key Bank	577.79	
	Roswell Park Cancer Inst	Admin Charges 2/28/20- 3/12/20	4415 · Institutional Payroll		
			577.79		Y
03/16/2020		Advertisements Refund	1000 · General Operating - Key Bank	507.00	
	Sinclair Broadcast Group	Advertisements Refund	5841 · Advertising (Radio, TV, Newspapers)		
			507.00		Y
03/20/2020		Investment Account Interest Bank Of America Corp	1000 · General Operating - Key Bank	5,625.00	
	RBC Wealth Management	Investment Account Interest Bank Of America Corp	1250 · Interest Receivable		
			5,625.00		Y
03/18/2020		Investment Account Interest National Rural Utils Co	1000 · General Operating - Key Bank	1,312.50	
	RBC Wealth Management	Investment Account Interest National Rural Utils Co	1250 · Interest Receivable		
			1,312.50		Y
03/18/2020		Deposit	1000 · General Operating - Key Bank	13,449.45	
	NYS Controller	Admin Mbr Dues	4410 · Administrative Payroll		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
			13,449.45		Y
03/25/2020		Investment Account Interest Receivable Bank Of R	1000 · General Operating - Key Bank	297.95	
	RBC Wealth Management	Investment Account Interest Receivable Bank Of R	1250 · Interest Receivable		
			297.95		Y
03/26/2020		Deposit	1000 · General Operating - Key Bank	632,366.08	
	NYS Controller	Inst Mbr Dues	4415 · Institutional Payroll		
	NYS Controller	Legal Defense Fund	4425 · Legal Defense Fund Dues		
	NYS Controller	Rainy Day Fund Separation	4431 · Rainy Day Fund Separation Dues		
	NYS Controller	Rainy Day Fund	4430 · Rainy Day Fund Dues		
			632,366.08		Y
			5,555,086.83		

JANUARY 2020 TESTED

2,135,991.41

38%

100% OF DEPOSITS TRACED  
TO GENERAL LEDGER

# **NYSCOPBA SUMMARY OF OPERATING DISBURSEMENTS**

## **CASH ACCOUNT ACTIVITY FROM JANUARY 1 TO MARCH 31, 2020**

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%	\$ -	-
\$1,493,463.07	>\$100,000 < \$500,000	7	47.6%	0.6%	\$ 214,059.61	1
\$252,968.14	>\$50,000 < \$100,000	3	8.1%	0.3%	\$ 84,012.00	1
\$425,824.58	>\$25,000 < \$50,000	12	13.6%	1.1%	\$ 63,813.72	2
\$0.00	>\$20,000 < \$25,000	0	0.0%	0.0%	\$ -	-
\$83,057.19	>\$15,000 < \$20,000	5	2.6%	0.4%	\$ 16,200.00	1
\$99,573.39	>\$10,000 < \$15,000	8	3.2%	0.7%	\$ 26,871.12	2
\$91,101.00	>\$7,500 < \$10,000	11	2.9%	1.0%	\$ 24,408.76	3
\$103,890.38	>\$5,000 < \$7,500	17	3.3%	1.5%	\$ 18,240.07	3
\$115,842.80	>\$2,500 < \$5,000	34	3.7%	3.0%	\$ 14,962.16	4
\$26,481.83	>\$2,000 < \$2,500	12	0.8%	1.1%	\$ 4,132.00	2
\$65,963.67	>\$1,500 < \$2,000	39	2.1%	3.4%	\$ 4,940.60	3
\$86,606.07	>\$1,000 < \$1,500	74	2.8%	6.5%	\$ 5,591.80	5
\$36,738.67	>\$750 < \$1,000	42	1.2%	3.7%	\$ 2,527.82	3
\$108,817.70	>\$500 < \$750	182	3.5%	16.0%	\$ 3,036.14	5
\$101,043.55	>\$250 < \$500	309	3.2%	27.2%	\$ 2,302.13	7
\$44,160.68	>\$100 < \$250	252	1.4%	22.2%	\$ 1,181.45	7
\$3,484.19	< \$100	129	0.1%	11.4%	\$ 91.38	3
\$ 3,139,016.91		1,136	100%	100%	486,370.76	52
					15.5%	4.6%

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

## AGREED UPON PROCEDURES - DISBURSEMENT TESTING FOR THE QUARTER ENDED MARCH 31, 2020

DATE	CHECK NUMBER	PAYEE	DESCRIPTION	AMOUNT	REVIEWED CHECK/AUTO W/D	TRACED TO BANK STATEMENT	REVIEWED DOCUMENTATION	NOTES
02/19/2020	104220	Lippes, Mattias, El Al, LLP	March Retainer	214,059.61	Y	Y	Y	
01/07/2020	103635	Excelsior Construction Inc.	Renovations Bathrooms Offices & Corridor	84,012.00	Y	Y	Y	
03/17/2020	104556	Benchmark	Contract Books Large & Small	33,813.72	Y	Y	Y	
03/11/2020	104466	Graneray Communications	Ad Campaign	30,000.00	Y	Y	Y	
01/06/2020	103620	Melwater	Advertising 2/1/2020 - 1/31/2021	16,200.00	Y	Y	Y	
01/21/2020	103906	WNYT-TV	Advertisements Various Invoices December 2019	14,000.00	Y	Y	Y	
03/02/2020	104314	Cooley Group Inc.	Various Invoices	12,871.12	Y	Y	Y	
02/06/2020	104060	Harris, Conway & Donovan, PLLC	Various Invoices	8,908.76	Y	Y	Y	
02/10/2020	104127	VIP Country Club	SAP/ Southern Regional PR Christmas Party Deposit	8,000.00	Y	Y	Y	
02/03/2020	104061	Kistin's Fund	SAP / LE Regional PR Kristina Fund Domestic Violence Charity	7,500.00	Y	Y	Y	
03/02/2020	104326	Renaissance Albany Hotel	PAC Reception 2/25/20	7,374.07	Y	Y	Y	
02/03/2020	104067	Trophys Trophys	Western Regional PR/ 160 Embroidered Jackets	5,866.00	Y	Y	Y	
01/21/2020	103869	Alzheimer's Association of NE NY	Advertising/ An evening to end Alzheimers Gold Sponsor	5,000.00	Y	Y	Y	
01/15/2020	103868	Cynthia L. Goss/ MAP	January Retainer	4,583.33	Y	Y	Y	
03/04/2020	104388	Durkee, Nathan	SAP/ Entry Fee Golf & Lodging	4,400.00	Y	Y	Y	
02/03/2020	104069	Yankee Trails	Great Meadow Funeral Bus 2/5/20	3,139.00	Y	Y	Y	
01/03/2020	103805	ShelterPoint Life	NYS Disability and PFL Premiums 2020	2,839.83	Y	Y	Y	
02/10/2020	104113	Capital Broadcasting/ Talk 1300 AM	Advertisements 1/1/20 - 1/31/20	2,132.00	Y	Y	Y	
01/06/2020	103623	New York State Public Employee Conference	2020 Dues	2,000.00	Y	Y	Y	
01/27/2020	103991	IDHL LLC.	Central Regional PR/ IDHL LLC Half Season Passes & Full Season Passes	1,900.00	Y	Y	Y	
03/05/2020	104377	Combs, Jason	Central Regional Meeting 3/4/20	1,834.15	Y	Y	Y	
02/06/2020	104103	Simplex Grinnell Johnson Controls	Service Call - Replaced Photo Detector & Base	1,506.45	Y	Y	Y	
02/06/2020	104106	Summers, Christopher M.	Recording Secretary Summers 1/25/20 - 2/7/20	1,316.27	Y	Y	Y	
02/06/2020	104101	Sellers, William	SS 1/27/20-2/6/20	1,159.40	Y	Y	Y	
02/12/2020	104165	DeBurgomaster, Mark W.	VP 2/3/20 - 2/11/20	1,070.93	Y	Y	Y	
03/16/2020	104637	Luther, David L.	VP 3/2/20 - 3/13/20	1,045.20	Y	Y	Y	
03/06/2020	104391	Ride for Autism	SAP & Northern Regional PR/ Ride 4 Autism	1,000.00	Y	Y	Y	
03/11/2020	PRV 031120	Mothershead, AJ	BA 2/19/20 - 2/27/20	858.80	Y	Y	Y	
02/26/2020	104285	Viddio, David	SS 2/3/20 - 2/28/20	845.11	Y	Y	Y	
02/04/2020	104078	Marro, Michael	SS 1/29/20 - 1/31/20	823.81	Y	Y	Y	
02/12/2020	PRV 021220	Gold, Kenneth	BA 1/21/20 - 1/31/20	746.93	Y	Y	Y	
01/21/2020	103862	Combs, Jason	BA 1/1/20 - 1/17/20	619.96	Y	Y	Y	
01/30/2020	104024	Glasheen, Keely	Scholarship 2020	600.00	Y	Y	Y	
01/27/2020	103852	Waste Management	Western Regional Office & Main Office Garbage Removal	569.19	Y	Y	Y	
03/03/2020	104339	Jackson, Stephen	VP 2/19/20 - 2/28/20	500.06	Y	Y	Y	
01/28/2020	Auto W/D	Verizon	Security Officers Statewide 1/5/20 - 1/22/20	419.46	Y	Y	Y	
03/02/2020	104322	Network Solutions	March EA	408.60	Y	Y	Y	
01/13/2020	103741	Jacobs, Joe	Retirement Award	330.00	Y	Y	Y	
01/22/2020	103914	Team Classic Lassies Heat 14u	Southern Regional Office 1/8/20 - 2/7/20	313.90	Y	Y	Y	
01/13/2020	103748	Valentin, Dennis	Domain Name Renewal, Private Registration & Web Forwarding for Nyscopba.info	298.85	Y	Y	Y	
01/21/2020	103869	Call, Shana	LE Steward Training	289.12	Y	Y	Y	
01/14/2020	103791	Grammer, Christopher M.	Mid-Hudson Regional PR/ Classic Lassies 14 U	237.50	Y	Y	Y	
02/18/2020	104221	Minor-Dorman, Christopher	Judicial & Ethics Cmte 1/21/20	213.90	Y	Y	Y	
01/07/2020	103632	Catsaye Pest Control	Steward Training 1/7/20	185.10	Y	Y	Y	
01/13/2020	103738	Groom, Steven M.	Judicial & Ethics Cmte 2/1/20	167.90	Y	Y	Y	
01/14/2020	103862	The Inn at Gran View	Main Office Pest Control Services	135.00	Y	Y	Y	
02/18/2020	104197	Repeatt Business Systems	Publicity & Meetings Cmte 1/10/20	127.10	Y	Y	Y	
01/23/2020	104009	Shaner, Steven	LE BA Trotter 1/16/19	114.95	Y	Y	Y	
01/14/2020	Auto W/D	USPS	ADJ Copier Contract 12/19/19 - 3/18/20 & Overage 9/19/19 - 12/18/19	62.00	Y	Y	Y	
			Dues Refund	28.10	Y	Y	Y	
			Postage - Business Reply Mail	1.28	Y	Y	Y	
				458,370.76				