

APPENDIX B

AUDITEE'S RESPONSE TO THE REPORT

Below is a summary of the responses provided by the Sheriff's Office during the exit conference to the report's deficiencies and auditor comments.

The segregation of duties deficiency will be rectified come January 1, 2022. For the commission calculations deficiency, the Undersheriff will contact the Erie County Department of Law for the best route forward in dealing with the issue and what are our legal requirements actually are.

Commissary fund account balance the Sheriff's Office recognize that those balances are up substantially. The new Sheriff's administration has created a new position of Chief of Reintegration Services. The entire purpose of that position is to implement prisoner welfare programs and rehabilitation programs within the Holding Center and the Correctional Facility. The Sheriff's Office anticipates substantial use of those funds to be able to implement those programs and expect those balances will drop.

The Sheriff's Office will look at recording the commissary fund's activity in SAP and what it will take to get those items into SAP.