

Contact: Brett Spielberg | Director of Public Information
Cell: 516-329-5171 | Email – bspielberg@nassaucountyny.gov
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Office of the Nassau County Comptroller
Jack Schnirman – Comptroller

240 Old Country Road
Mineola, NY 11501
Tel: (516) 571-2386 / Fax: (516) 571-5900

**Comptroller Schnirman Releases Audit of Nassau County
Correctional Center Commissary Operations**
*Operational and Financial Audit of Sheriff's Commissary Highlights Need for
Enhanced Operational Efficiencies and Fiscal Oversight*

MINEOLA, NY – Nassau County Comptroller Jack Schnirman announced the release of an audit of the Nassau County Sheriff's Department. The audit was conducted at the request of the Nassau County Sheriff's Department to comply with New York State requirements for periodic audits of Commissary accounts. It included an operational and financial review to determine if the Commissary was operating in compliance with the minimum standards and regulations set forth by the New York State Commission of Correction ("NYSCOC") and best practices.

The audit found a lack of written policies and procedures resulting in operational inefficiencies, inaccuracies in financial reporting, and weaknesses in fiscal oversight. The lack of written policies and procedures had been previously noted in audits issued in 2000, 2004, and 2013. Many of these issues are being addressed by the current Sheriff's administration, with a goal of September 2021 to implement long-term modernizations which will strengthen internal controls, increase transparency, create operational efficiencies, and safeguard funds.

"This audit provides guidance for the Sheriff's Department to codify policies and implement internal controls and best practices at the Nassau County Correctional Center Commissary," said **Nassau County Comptroller Jack Schnirman**. "As this audit was conducted at the request of the Nassau County Sheriff's Department, we are encouraged that this has been a collaborative process as we push for modernization of the Commissary's operations. Our auditors highlighted legitimate issues with Commissary operations that they identified during extensive field work, and the Sheriff has provided a tangible timeline to implement common-sense reforms."

The audits key findings include:

- Outdated technology relative to other correctional centers observed by the Auditors has resulted in inefficient daily operations and finances of the Commissary.
- Commissary financial statements were not accurately prepared making it difficult to determine their annual profits and losses.
- The Correctional Center was inappropriately utilizing Inmate funds in lieu of its petty cash accounts.
- \$2.1 Million of Commissary purchases were made without utilizing competitive procurement and contracts.

The Sheriff, noting that field work on the report was completed roughly the same time as his appointment in March 2020, embraced the findings of the audit and has provided a timeline for Standard Operating Policies and Procedures (SOPs) to be created to address the majority of the internal control weaknesses detailed throughout the audit.

“We appreciate the guidance of the Comptroller’s office in auditing the Correctional Center’s commissary,” **Sheriff James Dzurenda** said. “By working together, we were able to address the concerns and recommendations expressed in the audit, which is further strengthening operational efficiencies and controls over this operation.”

“The bottom line is this: this audit offers a variety of significant recommendations which can serve as a corrective action plan for the current Correctional Center administration to increase the efficiency of the Commissary, bring it into compliance with New York State minimum standard and protect the Commissary from potential waste, abuse, and inefficiency.” concluded **Schnirman**.

A copy of the audit can be found online [here](#).

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