



Sullivan County

County Jail Operations

Report of Examination

Period Covered:

January 1, 2011 — October 5, 2012

2013M-33



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

June 2013

Dear County Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and County Legislature governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Sullivan County, entitled County Jail Operations. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of its constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

Sullivan County (County) is located in the southern part of New York State (NYS) and has a population of 77,547. The County Legislature (Board) is the legislative body responsible for managing County operations and is responsible for the oversight of fiscal matters. The County Manager serves as the County's chief executive officer. The County provides all the services common to NYS counties, including general governmental functions, road maintenance, social services, public health, mental health, and public safety (including the operation of a county jail). The County Sheriff is a separately elected official and is responsible for overseeing, among other duties, the day-to-day operations of the county jail. The County's 2013 adopted budget included appropriations for all funds of \$192.7 million. In addition, the County reported a net cost to operate the jail of \$10.5 million for the 2011 fiscal year, or 5.5 percent of the County's total expenditures for 2011.

Every county in NYS is required by law to maintain a jail. County jails tend to be complex operations that experience constant population turnover because they house inmates awaiting trial and sentencing as well as those already found guilty and sentenced to short terms, generally less than one year. The NYS Commission of Correction (COC) oversees county jail facilities and operations. When the number of inmates (especially those who must be sequestered from the general inmate population) exceeds the jail's capacity, alternatives such as boarding out inmates in other jails must be used. Thus, the size and design of the jail facility affects the costs of inmate custody.

The County's jail was constructed in 1909 with 37 cells and is the oldest jail in NYS. Subsequent additions were built in 1957, 1985, and 1989 with the addition of 52, 82, and 36 cells. COC officials told us, and informed County officials, that the jail does not meet many current minimum standards for housing inmates. For example, in January 2010, the Commissioner of COC inspected the jail and, based on the substandard conditions, permanently closed 25 cells. In addition, 60 cells that remained open were 12 sq. ft. short of the minimum standard of 60 sq. ft., and the recreational yard is approximately 500 sq. ft. less than the minimum standard of 1,500 sq. ft.¹

¹ See Appendix D for pictures of the current County jail facility.

Objective

The objective of our audit was to examine County jail operations and related costs. Our audit addressed the following related question:

- Have County officials monitored inmate housing costs and taken steps to address the insufficiencies of the jail?

Scope and Methodology

We examined County jail operations and records from January 1, 2011, to October 5, 2012. We extended our scope back to January 1, 2007, to include historical data.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix F of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendation have been discussed with County officials and their comments, which appear in Appendix A, have been considered in preparing this report. Except as specified in Appendix A, County officials generally agreed with our recommendation and indicated they planned to take corrective action. Appendix B includes our comments on the issues raised in the County Legislature's response letter.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Legislature to make this plan available for public review in the County Clerk's office.

Inmate Housing Costs

The COC promulgates rules and regulations that set minimum standards for county jails. These standards include requirements for approval of all plans and specifications for construction or renovation of county jails, inmate classification, limits on maximum inmate facility capacity, and minimum staffing requirements. The standards also require COC approval for variances when compliance with a specific rule or regulation would create extreme practical difficulties or excessive hardships in jail operations due to unique circumstances or when compliance can be achieved by alternative means. In addition to complying with COC requirements, county officials should operate their jails at the lowest possible cost.

County officials are spending more money to operate their current jail than if they were to build a new jail with a more efficient design and a larger capacity. The cost of a new jail would be fully offset by payroll, inmate boarding, and facility cost savings within 33 years, with projected net savings over the 50-year life of the new jail of \$108 million. Moreover, because of the larger capacity, the County could also collect revenues for boarding inmates on behalf of other counties or the Federal government. This could further reduce the breakeven point and projected savings.

The current jail does not meet COC standards and may be forcibly closed. Although County officials have obtained cost estimates to build a new jail, efforts have stalled multiple times. The delay in building a new jail is risking inevitable expenditures the County can ill afford, whether it is from escalating construction costs or the greater costs that would be necessary if the County had to board out all of its inmates because the COC forced the County to close its jail.

Operational Costs – The current facility has a multi-level linear design with corridors leading to cells arranged at right angles to the corridors. As a result, it requires intermittent inmate supervision as opposed to many newer jail facilities that have podular designs, which allow for direct inmate supervision.² Generally, a podular design is more efficient because it allows for adequate supervision by fewer jail staff. During 2011, an average of 161 inmates were housed in the jail daily. The County's daily costs to house inmates increased from \$126 to \$179 per inmate from 2007 to 2011, driven by the staff-to-inmate ratios needed to operate the County jail. Because each inmate classification has a required staff-to-inmate ratio based on supervision needs, the design of the current jail requires different

² See Appendix C for images of jails with linear and podular designs.

staff-to-inmate ratios for each floor. The jail has staff-to-inmate ratios ranging from 1-to-45 down to 1-to-6. Other counties have lower costs because their jails have layouts that enable more efficient supervision. Direct supervision pods typically have staff-to-inmate ratios of up to 1-to-60.

If the jail had a podular design, the staff-to-inmate ratios could be improved. The linear design of the current jail requires 102 staff, which the County has difficulty keeping fully staffed. As a result, the County incurs overtime costs to pay existing staff additional hours to provide coverage for all required positions. If the County could decrease the number of staff from 102 to 80,³ we estimate the County could save \$203 million in payroll costs over the 50-year estimated life of a jail facility.

Boarding Out Inmates – County officials are required to pay the costs for housing all inmates in their custody either through the operation of the County jail or by paying other counties to house inmates on their behalf. The average daily inmate population in the County peaked at 199 inmates over the last five years. Because the County’s current maximum capacity is only 185 inmates, the County had to pay \$1.5 million⁴ to house (board out) inmates to other Counties from 2007 to 2011. Further, the County incurred substantial transportation and overtime costs to transport boarded-out inmates to other facilities during this time period.

County officials began planning for a new facility in 1989, and their most current plan includes increasing the inmate capacity to 256. While future inmate counts would be an educated guess at best, the planned capacity would have covered the County’s needs for at least the last five years.

Multiple studies have been conducted regarding the current jail and found the conditions to be dire at best.⁵ However, even though the jail has been inspected by the COC as recently as 2010, the County has been fortunate enough to avoid a closure of the complete facility resulting in the boarding out of all the inmates in County custody. If the COC did force the County to close its jail, the County would continue

³ The proposed podular design for the new jail would require 80 staff. We determined this proposed staffing level was reasonable based on comparisons to other jails with podular designs.

⁴ The \$1.5 million paid to board out inmates is in addition to the costs to operate the jail, which totaled \$47.3 million from 2007 to 2011. Although the cost-per-day to house inmates in other counties has remained constant or increased from 2007 to 2011, the daily cost actually decreased by \$94 to \$88 from 2007 to 2011 because the County boarded out fewer inmates per day in 2011 than in 2007.

⁵ See Appendix D for pictures of the current County jail and Appendix E for excerpts from a case study of the County jail.

to incur much of its existing \$10.5 million in operating costs because the County would still need staff to book and transport inmates. The current fleet of vehicles needed to transport inmates would have to be increased from four to as many as 15, and inmates would have to be transported much greater distances to find facilities with acceptable capacity. Furthermore, this is not a long-term solution/option, because State regulations require counties to operate their own jails.⁶

Building a New Facility – Although County officials have monitored the current total and daily inmate costs to operate the County jail and have attempted to compare the current costs to the potential costs that may occur if they were to build a new jail with a podular design, they determined it was too difficult to quantify the potential costs of a new jail. County officials have conducted studies, purchased land,⁷ and obtained cost estimates for the design and construction of a new facility. However, efforts to build a new jail have stalled multiple times because County officials believe they cannot afford a new facility given the County’s current economic conditions, and they face difficulties in projecting future inmate counts and needs. County officials began planning for a new facility in 1989.⁸

The capital cost for a new facility would be \$122 million assuming a 3 percent interest rate, which would result in an annual debt service cost of \$4 million over 30 years. However, this cost would be partially offset by decreases in the cost of labor necessary to operate the newer-designed facility. We estimate the County could save \$2.4 million in the first year alone with potential savings of up to \$6.3 million per year over the 50-year life of the new facility.⁹ Furthermore, because the increased capacity of the new jail would eliminate the need to board out inmates and because the costs to heat and maintain a newer-designed facility would be lower, the total cost of the jail would be fully offset within 33 years, and the projected net savings over 50 years would be \$108 million.

Furthermore, the County’s current plans are for a jail with a capacity above the County’s historical needs. While this is prudent because it ensures the need to board out inmates is minimized, it also presents an opportunity to collect revenues from other counties and the Federal government to board inmates on their behalf. Based on COC boarding out reports from surrounding county jails, there is need for additional jail capacity.¹⁰ The daily rates to board inmates vary from

⁶ Pursuant to County Law Section 217

⁷ The land purchased by the County has been approved as a suitable site by the COC.

⁸ Source: http://www.newpaltz.edu/crreo/sullivan_subreport.pdf

⁹ We considered that fewer staff members would be necessary to operate a jail with a podular design and estimated related costs for salaries, overtime, pension, and benefits would decrease.

¹⁰ As of April 1, 2013, there were 264 inmates boarded out from the nearest 12 counties.

\$80 to \$130. If the County were to receive only the \$80 per day and board an average of 25 inmates per day, the County could receive annual revenues in excess of \$674,000.¹¹ If the County could realize the cost savings for payroll, boarding, and facility costs, and the additional revenues for boarding inmates, the cost to operate the new jail would be less than the current facility within 13 years,¹² and the County could also cover the debt service cost within 23 years. Over a 50-year period, this would result in net savings of more than \$142 million.

Considering the dire condition of the current jail, County officials' delay in building a new jail is risking inevitable future higher expenditures that the County can ill afford, whether it is from escalating construction costs or greater costs to board out all of its inmates if the COC closes the current facility.

Recommendation

1. County officials should consider the advantages of replacing their jail sooner rather than later.

¹¹ This cost does not include minimal additional variable costs such as food and clothing. There should be no necessity for additional staff due to the POD design and staff-to-inmate ratios.

¹² During the first 13 years, additional funding would be necessary to bridge the gap, as the initial costs would exceed the potential savings.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages.

The County Legislature's response letter refers to page numbers that appeared in the draft report. The page numbers have changed during the formatting of this final report.

Scott B. Samuelson, Chairman
Gene Benson, Vice Chairman



AnnMarie Martin, Clerk

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May 16, 2013

H. Todd Eames, Chief Examiner
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

Dear Mr. Eames,

Sullivan County Government appreciates the opportunity to respond to your draft Report of Examination for the Sullivan County Jail, January 1, 2011 to October 5, 2012. Your report highlights the existing need to construct a new Jail facility in light of the age and condition of the existing building.

The Comptroller's stated objective (page 4 of draft examination) was to examine jail operations and related costs. The audit addressed the related question: "Have Sullivan officials monitored inmate housing costs and taken steps to address insufficiencies of the jail?" We believe that question must be answered in the affirmative.

Sullivan County has put a great deal of time and effort into studying these issues and understands that they cannot be put off indefinitely. Your report confirms many of our previous findings. We do not doubt that the construction of a new facility might result in long term savings, however incurring over \$80M in new debt at the present time will cause the County significant fiscal harm including untenable tax increases and a downgrade in its bond rating. This will further exacerbate Sullivan's fiscal stress, make it more expensive to operate the government and provide services to the public, increase the cost of all future borrowing and deter economic development. On the other hand, Sullivan officials have made sufficient modifications and improvements over the past several years, have managed to decrease the jail's average daily population and have minimized out-boarding, all to the effect of reducing the cost of operating the jail compared to building a new one. In addition, as a result of deferring new

See
Note 1
Page 14

construction, the COC has agreed that we no longer need to build a 450 bed capacity jail and has given its approval to build one of 256 bed capacity. According to the Comptroller's findings (page 7), our costs for out-boarding prisoners over the past five years has been approximately \$300K a year which is far less than it would cost us to inboard them in a new facility.

See
Note 2
Page 14

See
Note 3
Page 14

Debt Service Payments

The interest rate of 3% utilized in your report is somewhat aggressive, as the County faces a likely downgrade of its bond rating as a result of bonding for the jail which will result in a significantly higher interest rate. The minimum impact of any downgrade would be ½ to 1%, and likely greater than 1%. Therefore, the County would be looking at a minimum interest rate of 3.5%, and likely in excess of 4%. This increased rate on an \$80 million project will dramatically impact the total project cost, annual debt service payments, and ultimately our taxpayers. However, even at the unrealistic interest rate of 3%, the new annual debt service will exceed \$4M annually, which currently translates into an annual tax increase of approximately 8%!

See
Note 4
Page 14

See
Note 5
Page 14

Revenue

You have included revenue for the boarding of federal inmates in the amount of \$674,456 per year, assuming 25 inmates at \$80 per day less variable costs of food and clothing. We do not agree with the inclusion of this revenue in the annual savings figures, as this is in no way guaranteed income and is purely speculative. Several other neighboring counties have recently constructed new jails and are already competing for this uncertain revenue source. It would not be fiscally prudent to incur such an enormous amount of new debt based purely upon speculation of obtaining this new source of revenue, nor of cost savings that may or may not materialize. In fact, it is our belief, based upon conversations with officials from other counties, that staffing decreases are not guaranteed wither in the short term or the long term.

See
Note 6
Page 14

Breakeven, Net Savings

Your report indicates that the County would begin to realize annual net savings in the thirteenth year of operations of the new facility, with a projected breakeven in year twenty three. Given our concerns with the interest rate utilized in the report and the inclusion of revenue from the boarding of federal inmates, we do not agree with this conclusion. Also, the County notes that prior to the time that net savings are realized, the Jail facility will require additional funds to be spent from the County's General Fund. In other words, the County will incur greater expenses for the first few years while the new jail is being constructed and the current facility is still being operated, as well as greater expenses over at least the first twenty three years of operation of the new facility. This belies the statement on page 8 of the Examination that the County will save \$2.4M in the first year of operation of a new facility.

See
Note 7
Page 15

This will translate into untenable property tax increases for our property owners who are already at the breaking point. (Sullivan foreclosed and took title to over 425 properties this year for delinquent taxes.) According to your draft report, in year one the County would have a net cost of \$676,527.09 which would translate to a 1.2% tax increase. However, if the projected revenue from federal inmates is not realized and savings are not realized from staffing reductions, the tax increase will inflate to 10%, which is grossly above the State imposed tax cap of 2%. Depending on the interest rate that the County would be able to secure, the tax increase necessary to fund the construction of a new jail could potentially be even higher.

See
Note 8
Page 15

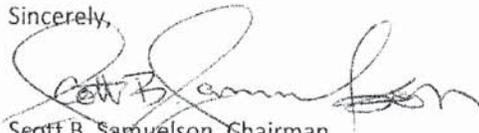
Staffing Analysis

With regard to the number of employees at the current and future jail, the report indicates that County staff, "...have not compared the current costs to the potential costs that may occur if they were to build a new jail with a podular design." County staff acknowledged that a reduction in the number of correction officers required by the Commission of Corrections (COC) is likely; however, the COC will not formally provide the County with any indication of how many correction officers would be required with the new podular designed jail facility. The draft report indicates that the new jail would require 80 staff based on comparisons to other jails with a podular design, and the County believes this is a conservative estimate.

See
Note 9
Page 15

In conclusion, I would like to thank you once again for the opportunity to comment on the draft report. I would also like to commend the staff of the New York State Comptroller's Office who conducted the field work for the professionalism and courtesy that they exhibited while working with County staff.

Sincerely,



Scott B. Samuelson, Chairman
Sullivan County Legislature

Michael A. Schiff
Sheriff

Eric J. Chaboty
Undersheriff

Telephone 845-794-7100

FAX 845-794-0810



OFFICE OF THE
SULLIVAN COUNTY SHERIFF
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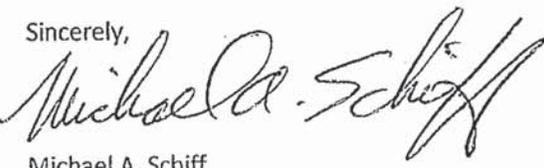
May 15, 2013

████████████████████
Office of the State Comptroller
Division of Local Government & School Accountability
State Office Building, Room 1702
44 Hawley Street
Binghamton, NY 13901

Dear ██████████

I would like to thank you and your co-workers for their professionalism and courteous interaction with my staff in conducting your review. We appreciate your diligence and conservative estimates regarding the feasibility of constructing a new correctional facility.

I am sure this information will be beneficial as the project moves forward.

Sincerely,


Michael A. Schiff
Sullivan County Sheriff

MAS:mb

APPENDIX B

OSC COMMENTS ON THE COUNTY'S RESPONSE

Note 1

OSC examiners' review of the current facility and observations by COC officials indicate that any modifications and improvements to the current facility are short-term fixes at best. In addition, these proposed modifications and improvements do not adequately address the dire conditions of the current jail as described by COC officials in Appendix E of this report.

Note 2

All OSC cost estimates were based on a facility with a 256-bed capacity.

Note 3

This \$300,000 does not account for the overtime or transportation costs incurred.

Note 4

We used the County's current bond rating and applicable interest rates. The County officials' cost estimate used a 5 percent interest rate, and they provided no backup as to how they came up with that estimate. In addition, interest rates, which are at historically low levels at present, may be increasing regardless of bond ratings, which further bolster the argument that County officials should act quickly to take advantage of the low interest rates that are currently available. County officials' delay in building a new jail risks inevitable future higher expenditures that the County can ill afford.

Note 5

Over the life of the facility, the additional debt service costs would be more than offset by decreases in the costs of labor, heating, and maintenance necessary to operate the newer-designed facility and the elimination of the need to board out inmates. Although the net savings or cost would vary from year-to-year, the average net savings would be approximately \$2.17 million per year with a total net cost savings over 50 years of approximately \$108 million.

Note 6

Our audit determined the County could realize net cost savings of \$108 million by updating to a more efficient jail without the inclusion of any potential additional revenue from boarding inmates. If the County were to receive \$80 per day for each inmate and board an average of 25 inmates per day, the net cost savings could increase to \$142 million. Our report does not conclude in any manner that this potential revenue would be the reason for electing to build a more cost-efficient facility. The daily rates to board inmates vary from \$80 to \$130. As of April 1, 2013, there were 264 inmates boarded out from the nearest 12 counties.

Note 7

OSC examiners added footnote 12 on page 8 at the request of County officials at the exit conference. Additional funding would be required during the first 13 years, and the County's debt service cost would be covered within 23 years.

Note 8

Our report does not indicate the County would have a net cost of \$676,527.09 which would translate to a 1.2 percent tax increase. County officials are referring to a \$676,527.09 figure that was included on a spreadsheet we provided to County officials. This amount is factored into the potential net cost savings of \$142 million identified in our report.

Note 9

To date, the County has not performed any staffing calculations. We conducted our analysis of the estimated number of employees that would be required to run a podular jail with a 256-inmate capacity and determined that 80 was a reasonable number. County jail officials agreed the number was reasonable. Furthermore, County jail officials indicated that with modifications to the current design, the number could be even lower than 80.

APPENDIX C

LINEAR AND PODULAR JAIL DESIGNS

Image 1 is an example of a jail with a linear design. Image 2 and Image 3 are examples of jails with a podular design.

Image 1.¹³



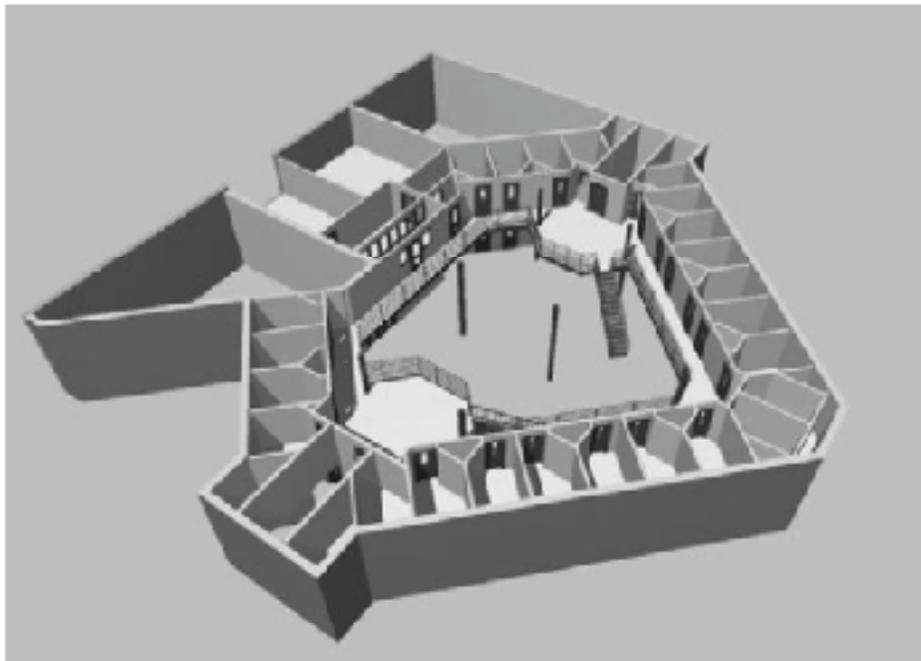
k11213052 fotosearch.com

¹³ Source: <http://www.fotosearch.com/photos-images/jail.html#comp.asp?recid=62659579&extra=>

Image 2.¹⁴



Image 3.¹⁵



¹⁴ Source: <http://www.justiceconcepts.com/design.htm>

¹⁵ Source: <http://static.nicic.gov/Library/024806.pdf>

APPENDIX D

PICTURES OF THE CURRENT JAIL FACILITY



Actual cell. A ratio of one correction officer to six inmates is required in this type of cellblock.



The ceiling is crumbling due to water damage.



Flooding and water damage in a hallway.



The destruction of this wall was due to water and moisture damage. Wood is nailed across to keep it in place. Notice the hole with wire fencing showing to outside facility.



Crumbling wall adjacent to windows of a cellblock.



Aged, rusting, and leaking pipes



Repairs to these pipes were held together by pieces of wood.



Rusting, decaying air ducts.

APPENDIX E

EXCERPTS REGARDING POOR CONDITION OF JAIL¹⁶

- County Sheriff Michael Schiff told the media in 2008, “The commission is telling us we need a new jail – it’s not optional. We’re making do and morale is high. We’re getting the job done under very adverse conditions, but we need a new jail.”
- In January 2010, COC Commissioner Thomas Beilein visited the County to tour the jail and interact with the Legislature and residents in a public meeting at which he took written questions. Upon concluding his tour, he said, “Your jail is crumbling.” Beilein ordered the closing of the third floor due to unsafe conditions that included exposed pipes that were dangerously hot. “I understand the stress on counties,” he said. “But I am responsible for the health, safety and security of the inmates and the corrections officers, and I will not let these conditions persist.”
- When COC Commissioner Thomas Beilein shuttered one wing of the jail after his January 2010 visit, he said the place reminded him of a “dungeon.” “I saw exposed wires...things that cannot be readily repaired or secured,” he said. “It was 85 degrees in there with steam pipes exposed and windows open to try and equalize the temperature.”
- Adding to Beilein’s assessment, COC spokesperson John Caher said, “Sullivan County has the oldest operating jail in the state. It is in an advanced state of deterioration – which I do not think anyone disputes – and is literally falling to pieces. It is barely habitable and is very close to being unsuitable as a work environment.”
- Morale issues associated with staffing the County jail were discussed in a March 2010 interview with County Jail Administrator Colonel Harold Smith, Jr. and Captain James Ginty. They have difficulty retaining new hires, partly because pay is lower than state prisons. (The County’s entry level pay is \$31,000, compared to the State’s \$38,000.) In addition, the facility’s deteriorated condition produces difficult working conditions, including extreme heat in summer and cold in winter.

¹⁶ Source: http://www.pfprogress.org/sites/default/files/Jail%20Study%20rev%201-19-12%20FINAL_0.pdf

APPENDIX F

AUDIT METHODOLOGY AND STANDARDS

During this audit, we compared the costs of operations between the County's current jail to those of a proposed jail with a podular design. To accomplish our audit objective and obtain relevant audit evidence, our procedures included the following:

- We interviewed County and jail officials to obtain an understanding of jail operations and to determine if they had considered the potential revenues from housing inmates from other facilities. We also inquired to determine if they were aware of grants to offset the cost of constructing a new jail and why the construction of a new jail has not yet begun.
- We performed a site tour of the Broome County jail to obtain an understanding of a podular jail operation.
- We contacted jail officials at the Delaware, Ontario, Tioga, and Steuben County facilities to determine staff-to-inmate ratios.
- We interviewed County and jail officials to determine the variable and fixed costs of housing inmates. In addition, we made inquiries to determine how a podular jail would affect the costs to operate the jail, if any analyses were performed regarding the daily costs of housing inmates, if comparisons of daily costs to house inmates between the current and proposed jail had been performed, and the jail's projected occupancy levels.
- We calculated the average annual inmate population from 2007 to 2011, including those housed at the County jail and those boarded out to other facilities.
- We obtained the 2011 inmate capacity for the County jail as determined by the COC, and the estimated inmate capacity of the proposed podular jail.
- We determined the current staff-to-inmate ratios for the County jail and the estimated staff-to-inmate ratios of the proposed podular jail.
- We calculated the total annual cost to operate the jail in 2010 and 2011.
- We obtained the daily in-house costs per inmate from 2007 to 2011.
- We calculated the average daily cost-per-inmate to board out inmates to other facilities from 2007 to 2011.
- We performed an analysis to determine the potential cost savings the County may realize with a podular jail over a 50-year period.
- We estimated the annual costs the County would incur to board out all inmates.

- We obtained the construction costs and the years built for comparable and recently built county jails with similar inmate capacities. We determined the cost of financing and constructing a new jail, including the cost of land purchased for the construction site and estimated annual debt service costs.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX G

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OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Nathalie N. Carey, Assistant Comptroller

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