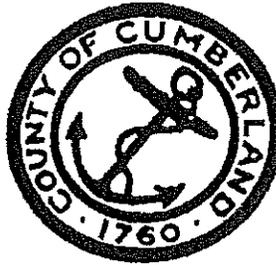


# County of Cumberland

Victor Labrecque  
Finance Director  
774-1444 ext 2183



Corrections Working Group  
Board of Corrections  
State House Station #111  
Augusta, ME 04333-0111

October 24, 2011

On Friday October 21, 2011, Andrew Hart, Knox County Administrator and I, spent the morning with York County officials to review end of year expenses for the York County Jail.

The Budget Focus group requested that we meet at York to evaluate and review projected month 13 adjustments and overall FY11 activity. York County is requesting a final "cash payment" of \$231, 421 dollars based on end of year reconciliations.

We reviewed the CRAS expenses with Vickie Ridlon , York County Finance Director and Greg Zinser, the new York County Manager. We had an incredibly frank discussion as to the reporting issues with York County over the last few years. Both Greg and Vickie were very professional and opened the entire MUNIS financial system for our review. The meeting was very cordial and productive.

We tested a number of the June expenses, and were able to see the invoices that substantiated the expense, as well as were able to query MUNIS directly to see the adjustments. Overall the expenses were clearly paid and were accrued appropriately into month 13.

As we are all aware, there were a number of CRAS reporting anomalies during this past year. The Jail had done the input and reporting for most of that year as well. Later in the year, the Finance Director got involved, and as a consequence of the month 13 adjustments, has attempted to correct a number of the previous input inconsistencies. This contributes to the "higher expense levels" in the month 13 adjustments.

After testing many of the invoices, we feel the expenses are "official and appropriate" and need to be reimbursed by the BOC. The fact that the reporting figures over the past year have been flawed, in some instances, the paid expenses are still legitimate and need to be reimbursed to York County.

The new County Manager and the Finance Director have agreed to the following:

- York will accept a final cash payment for \$231,421 and will close the books on FY11
- York has not fully completed the retro payment calculation for their recently resolved Union contract. There could be an additional expense of \$50k to \$70k but the Manager has agreed to absorb that costs into the existing FY12 budget and not to request any further funds from the BOC.
- The Manager and Finance Director are committed to "getting involved" in the financial administration of the Jail.
- The Finance Director will review and re-state the FY12 current operating budget to make adjustments to expense lines to better reflect the reality of past expense history.
- The Finance Director will take responsibility for "oversight of the CRAS reporting" function.

With the recent hiring of the new County Manager, Greg Zinser, Andy and I feel very confident that the financial reporting challenges of the past are now "behind us". The commitment of the County Manager and Finance Director to assume more oversight of the financial affairs of the Jail should provide the professional leadership necessary to assist the BOC with the many challenges that we face in the future.

Andy and I wish to thank both Greg and Vickie for their professionalism and transparency of the information requested. The York County Jail is a valuable asset to the Board, and their commitment will help to assure that the York County Jail will excel as one of the "four flagship facilities" in the State.

Respectfully Submitted

Vic Labrecque  
Finance Director  
County of Cumberland

Andrew Hart  
Knox County Administrator  
Knox County