

PERFORMANCE AUDIT REPORT

Pennsylvania Commission on Crime and Delinquency

Education and Training Accounts

March 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

February 22, 2018

The Honorable Tom Wolf
Governor
Commonwealth of Pennsylvania
Room 225 Main Capitol Building
Harrisburg, PA 17120

Dear Governor Wolf:

This report contains the results of the Department of the Auditor General's performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) as it relates to the Education and Training Accounts for Sheriffs/Deputy Sheriffs, and Constables.

The audit covered the period July 1, 2016, through June 30, 2017. The audit was conducted under the authority of the Chapter on Constables, 44 Pa.C.S. § 7101 *et seq.* (see Section 7149(e)); the Sheriff and Deputy Sheriff Education and Training Act, 71 P.S. § 2101 *et seq.* (see Section 2108(e)); and Sections 402 and 403 of The Fiscal Code, 72 P.S. §§ 402-403. The audit was conducted in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

We performed our audit to determine whether the Education and Training Accounts for Sheriffs and Deputy Sheriffs as last amended by Act 114 of 2014, and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations. Our audit did not identify any misstatements of financial information or non-compliance with applicable laws and regulations. We did, however, identify a control weakness related to the processing of invoices paid out of the Constables' Education and Training Account. We offer one recommendation to resolve this deficiency.

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We also conducted procedures to determine the status of the implementation of corrective action to a prior finding as presented in the audit report issued in November 2015. We found that PCCD adequately implemented our two recommendations related to its monitoring process of the Victim Services' Program.

In closing, I want to thank the management and staff of PCCD for their cooperation and assistance during the audit. We will follow up at the appropriate time to determine whether and to what extent our recommendation has been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

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Introduction and Background

The Department of the Auditor General conducted this performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) to determine whether the Education and Training Accounts for sheriffs/deputy sheriffs and for constables are in compliance with applicable laws and regulations. The audit was conducted under the authority of the Chapter on Constables, 44 Pa.C.S. § 7101 *et seq.* (see Section 7149(e)); the Sheriff and Deputy Sheriff Education and Training Act, 71 P.S. § 2101 *et seq.* (see Section 2108(e)); and Sections 402 and 403 of The Fiscal Code, 72 P.S. §§ 402-403.

In the sections that follow, we present background information related to PCCD and the education and training programs and accounts for sheriffs/deputy sheriffs and constables.

PCCD and its Mission

PCCD was established by the Pennsylvania General Assembly in 1978.¹ By statute, PCCD is to provide leadership in system-wide coordination and in building collaboration among public servants and private citizens representing all aspects of the criminal and juvenile justice systems and victim services.² PCCD's mission is "to enhance the quality, coordination and planning within the criminal and juvenile justice systems, to facilitate the delivery of services to victims of crime, and to increase the safety of our communities."³

As part of this mission, PCCD, along with the Sheriff and Deputy Sheriff Education and Training Board⁴ and the Constables' Education and Training Board⁵ (boards), administers the education and training programs for sheriffs, deputy sheriffs, constables, and deputy constables, respectively.

Sheriff/Deputy Sheriff's and Constables' Education and Training Programs and Accounts

All sheriffs, deputy sheriffs, constables, and deputy constables must complete basic training and continuing education requirements to achieve and maintain certification. Act 2 of 1984, originally entitled the "Deputy Sheriffs' Education and Training Act," was amended by Act 114

¹ Act 274 of 1978, as amended; 71 P.S. § 1190.21 *et seq.*

² See generally 71 P.S. § 1190.23.

³ <http://www.pccd.pa.gov/AboutUs/Pages/default.aspx> (accessed January 12, 2018).

⁴ 71 P.S. § 2104.

⁵ 44 Pa.C.S. § 7143.

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of 2014, effective September 8, 2014, to include training for the Commonwealth's 67 county sheriffs.⁶ The present constable training provisions were enacted by Act 49 of 2009.⁷

Within the Commonwealth's General Fund, two separate education and training accounts for sheriffs/deputy sheriffs and constables are used to pay for training program expenses, program administration costs, reimbursements to counties for salaries while attending training, and other costs of the respective boards. The accounts are funded by surcharges assessed to Magisterial District Judge offices, county courts and prothonotaries for services rendered by Constables, Deputy Constables, Sheriffs and Deputy Sheriffs.⁸ PCCD is responsible for overseeing these accounts and ensuring that account disbursements are in accordance with established criteria.

⁶ 71 P.S. § 2107.

⁷ 44 Pa.C.S. § 7141 *et seq.* (Subchapter E. Training).

⁸ 44 Pa.C.S. § 7149(b); 71 P.S. § 2108(b) and (b.1).

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Audit Procedures and Results – PCCD Complied with Laws and Regulations Related to the Sheriff/Deputy Sheriff and Constables’ Education and Training Accounts, but the PCCD Should Correct an Identified Control Weakness

To determine whether PCCD complied with laws and regulations related to the Sheriff and Deputy Sheriff Education and Training Account⁹ and Constables’ Education and Training Account¹⁰ (training accounts), we performed audit procedures on the revenues, expenditures, and commitments of both training accounts for the fiscal year ended June 30, 2017.

Our audit included analytical procedures to analyze the accounts, detail substantive procedures (on selected items) to test revenue, expenditure, and commitment transactions, and evaluating and testing management controls.

The balances we audited for compliance with laws and regulations were as follows:

Sheriff and Deputy Sheriff Education and Training Account

Fiscal Year Ended	June 30, 2017
Revenues	\$3,857,692
Expenditures	\$6,279,299
Commitments	\$3,879,255

Constables’ Education and Training Account

Fiscal Year Ended	June 30, 2017
Revenues	\$1,763,263
Expenditures	\$2,374,537
Commitments	\$4,010,092

Source: Developed by Department of the Auditor General staff from information obtained from the Status of Appropriations report for June 30, 2017, found at <http://www.budget.pa.gov/PublicationsAndReports/StatusofAppropriations/Documents/GeneralFund/2017-06-30-general-fund-status.pdf>, p. 129 (accessed August 23, 2017).

⁹71 P.S. § 2108.

¹⁰44 Pa.C.S. § 7149.

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Audit Results

We did not identify any misstatements of financial information or non-compliance with applicable laws and regulations. We did, however, identify a control weakness related to the processing of invoices paid out of the Constables' Education and Training Account. Specifically, PCCD could not provide documentation verifying that PCCD program staff and fiscal staff reviewed and approved 3 of the 25 invoices we tested. PCCD uses emails to document and communicate invoice review and approval. However, according to PCCD, the approval emails for these three invoices were inadvertently purged from the program supervisor's Outlook mailbox. Failure to maintain approval documentation precludes an external party from verifying that invoices were reviewed and approved prior to payment.

Recommendation

We recommend that PCCD:

1. Ensure that documentation is maintained to demonstrate that invoices are reviewed and approved by program staff and fiscal staff prior to payment.

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Status of Previous Prior Finding – The Pennsylvania Commission on Crime and Delinquency Should Strengthen its Overall Monitoring Process of the Victim Services’ Program. (Resolved)

Our prior audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) covered the period July 31, 2012, to March 31, 2015, with follow-up procedures performed and concluded as of September 23, 2015. The report contained one status of prior finding with two recommendations which we addressed during the current audit as reported below.

The prior audit reported that all deficiencies related to PCCD fiscal monitoring and its annual report review submitted by providers who serve the needs of crime victims had been resolved. Also, although PCCD’s Office of Victim Services (OVS) substantially improved its on-site monitoring tool and process to include tracking and documenting deficiencies and conclusions reached, we found two additional deficiencies that needed to be addressed.

Specifically, we found that PCCD’s written guidelines for conducting on-site monitoring of providers continued to lack the minimum requirements for the number of items (i.e., employee files, case files) OVS staff needs to review in order to adequately assess compliance. This deficiency could result in poor monitoring and inadequate evidence to support conclusions on provider compliance. We also found that the OVS Monitoring Guidelines Training form for one of the two staff who obtained the training did not contain the signature of the new OVS staff. The form is used by OVS supervisors to document the areas of the monitoring process that they review in-person with new OVS staff prior to allowing new OVS staff to shadow veteran OVS staff when conducting on-site monitoring at providers. The omission of a staff person’s signature on one of these training forms resulted in a lack of evidence/validation of the completion of the training required by the PCCD.

We recommended that PCCD: (1) Amend its written policies/guidelines for conducting on-site monitoring of providers to include the minimum requirements for the number of items to be reviewed; and (2) Ensure that OVS Monitoring Guidelines Training forms are signed by both the new OVS monitoring staff and the supervisor to validate that training was completed in accordance with PCCD’s training procedures.

Status as of this audit

We obtained and reviewed PCCD’s Monitoring Guidelines updated by PCCD on January 17, 2016. These written guidelines specified the minimum requirements for the number of items to review to provide adequate evidence to support conclusions on provider compliance. Specifically, Tab 4 of the Site Monitoring instructions provides guidelines which allow the monitor to calculate the minimum number of client files that should be reviewed for the site visit

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based on the number of clients served or services provided by the entity being monitored, whichever has been chosen as the key metric for that site. We confirmed that our prior recommendation (1) has been implemented.

We requested a listing of OVS staff completing OVS Monitoring Guidelines Training since December 1, 2015 and reviewed all three training forms for signatures. We found that all three forms contained both staff and supervisor signatures validating that training was completed in accordance with PCCD's training procedures. We confirmed that our prior recommendation (2) has been implemented.

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PCCD's Response and Auditors' Conclusion

We provided the draft audit results and related recommendation and status of previous prior finding to the Pennsylvania Commission on Crime and Delinquency (PCCD) for its review. On the pages that follow, we included PCCD's response in its entirety. Following PCCD's response is our auditors' conclusion.

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Audit Response from Pennsylvania Commission on Crime and Delinquency



February 13, 2018

Honorable Eugene A. DePasquale
Auditor General
Department of the Auditor General
229 Finance Building
Harrisburg Pennsylvania 17120-0018

RE: Performance Audit – Pennsylvania Commission on Crime and Delinquency (PCCD) as it relates to the education and training accounts for Sheriffs/Deputy Sheriffs and Constables; and follow-up on prior finding related to victim services monitoring.

Dear Auditor General DePasquale:

PCCD has received the draft audit procedures and results pertaining to your office's performance audit of the aforementioned PCCD program areas. We appreciate the opportunity to respond to the draft results and recognize the significant and important role that the Auditor General plays in ensuring state government operates efficiently in support of the citizens of the Commonwealth.

PCCD took very seriously the finding that was included in the previous performance audit and we appreciate that you recognized the efforts of our staff in further enhancing our monitoring efforts. As always, we are open to recommendations on how we can further improve the effectiveness of our programs.

Additionally, we would like to recognize the time, effort and professionalism of your staff as they completed this review. Attached, please find our response to your recommendations. Please feel free to contact me if you have any further questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Derin Myers".

Derin Myers
Acting Executive Director

cc: Charles Ramsey, Chairman, PCCD
Valerie McMahon, Director, Office of Victim Services, PCCD
Robert Merwine, Director, Office of Criminal Justice System Improvements, PCCD
Brian Lyman, CPA, Director, Bureau of Audits, Comptroller Operations

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Recommendation:

Ensure that documentation is maintained to demonstrate that invoices are reviewed and approved by program staff and fiscal staff prior to payment.

PCCD Response: Agree. During the audit, specifically after the December 20, 2017 audit meeting, the Program Supervisor enhanced the process for the approval of invoices, expanding upon the first two steps of the internal process with a third step:

When Fiscal approval is received by the Supervisor, a copy of the email approval is saved to the network resource drive along with the invoices and supporting documentation. A copy of this email is also printed out and included with the Program's copy of the invoices and supporting documentation.

Additionally, PCCD's Office of Financial Management (OFMA) has added the following to its written procedures for training account Purchase Order and Funds Commitment invoice review and approval:

A hard copy of the OFMA/Program approval e-mail is attached to the invoice and placed in the contract file. E-mail approvals, with attachments, are to be retained in the network resource drive (O:OFMA/Financial Administration/Procurement/Constable-SDS Invoices & Contract Info).

Compliance with these procedures will be monitored by the reviewer's Supervisor.

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Auditors' Conclusion to Pennsylvania Commission on Crime and Delinquency's Response

Based on its response, PCCD agrees with our audit results and recommendation and has already implemented changes. We commend PCCD management for implementing procedures for both its program staff and its Office of Financial Management to enhance and improve the invoice review and approval process.

We will evaluate PCCD's new procedures during our next PCCD audit of the Sheriffs/Deputy Sheriffs and Constables' Education and Training Accounts.

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Appendix A

Objective, Scope, and Methodology

The Department of the Auditor General conducted this performance audit in order to provide an independent assessment of the Sheriffs/Deputy Sheriffs, and Constables' Education and Training Accounts within the Pennsylvania Commission on Crime and Delinquency (PCCD).

We conducted this audit in accordance with applicable *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

Objective

Our audit objective was to determine whether the Education and Training Accounts for Sheriffs and Deputy Sheriffs, as last amended by Act 114 of 2014, and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations.

Scope

This audit covered the period July 1, 2016, through June 30, 2017.

PCCD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurances that the PCCD is in compliance with applicable laws, regulations, contracts, grant agreements, and administrative policies and procedures.

In conducting our audit, we obtained an understanding of PCCD's internal controls, including any system controls, if applicable, that we considered significant within the context of our audit objective.

For those internal controls that we determined to be significant within the context of our objective, we also assessed the effectiveness of the design and implementation of those controls as discussed in the *Methodology* section that follows. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objective are included in this report.

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Methodology

To address our audit objective, we performed the following:

- Reviewed appropriate laws, regulations, guidelines, prior audit reports conducted by the Department of the Auditor General, and program and related information on PCCD's website (www.pccd@pa.gov).
- Interviewed appropriate PCCD personnel to gain an understanding of these areas in order to evaluate the design of management controls and reviewed documentation to evaluate whether management controls considered to be significant within the context of the audit objectives were implemented and operating effectively.
- Performed analytical procedures of revenues, expenditures, and commitments from the Sheriffs, Deputy Sheriffs, and Constables' Education and Training Accounts.
- For revenue recorded in the Sheriff and Deputy Sheriff Education and Training Account, county/prothonotary offices remit surcharges collected for services performed by sheriffs and deputy sheriffs on behalf of the courts to the Pennsylvania Department of Revenue (DOR). We judgmentally selected 14 remittance transactions to test (two transactions from seven different counties). The county selections were based on larger revenue transaction amounts and the county's geographical location to get coverage throughout Pennsylvania. The 14 transactions tested totaled \$1,683,580 of the total \$3,857,692 recorded in the Sheriff/Deputy Sheriff Education and Training Account. We obtained and reviewed the related signed Sheriff's Semi-Annual Reports submitted by counties and compared the totals on the forms and checks to the revenue transactions in the Commonwealth's accounting system known as SAP. Our test results are limited to the transactions selected and should not be projected to the entire population of revenue transactions of the Sheriff and Deputy Sheriff Education and Training Account.
- For revenue recorded in the Constable Education and Training Account, county clerk of courts (CC) and magisterial district justices (MDJ) remit surcharges collected for services performed by constables to the DOR. We judgmentally selected 18 counties, and then haphazardly selected 1 remittance transaction from each county. Four transactions came from CCs and 14 came from MDJs. The counties were selected based on their geographical location to get coverage throughout Pennsylvania. The transactions were selected from DOR surcharge collection reports. The 14 MDJ transactions tested totaled \$7,907 of the total \$1.7 million collected from MDJs, and the four CC transactions tested totaled \$1,489 of the total \$32,636 collected from CCs as reported by DOR. We obtained and reviewed the appropriate Summary of Collections reports that were certified and submitted by the MDJ or the CC to the DOR. We then compared the surcharges remitted to the amounts reported in SAP. Our test results are limited to the transactions selected

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and should not be projected to the entire population of revenue transactions of the Constables' Education and Training Account.

- For both of the Education and Training Accounts, we judgmentally selected 50 expenditures, 25 from each, and ensured coverage of expenditures from each of the 4 training contractors.¹¹ Expenditures tested for the Deputy Sheriffs' Education and Training Account included 15 training contractor invoices and 10 county training reimbursement invoices¹² and amounted in total to \$1.2 million of the total expenditures of \$6.3 million. We selected the 10 county invoices based on larger dollar values. Expenditures tested for the Constables' Education and Training Account amounted to \$1.04 million of total expenditures of \$2.4 million. We obtained the related invoices and performed detail testing to verify the expenditures were properly accounted for, adequately supported, and used for their intended purposes per law and regulations. We also verified PCCD reviewed and approved each invoice to ensure adequate management oversight controls. Our test results are limited to the expenditures selected and should not be projected to the entire population of expenditures made from the Sheriff/Deputy Sheriff and Constables' Education and Training Accounts.
- For the Education and Training Accounts, we judgmentally selected four out of a total of 14 contracts, two from Constables and two from Sheriffs and Deputy Sheriffs, based on larger dollar amounts. The selected contracts total \$6,478,158 of a combined total of \$12,880,269. We obtained each contract and associated consumption report and traced the total contract amount to the consumption report and to the Combined Statement of Cash Receipts, Expenditures, and Commitments reports. We also traced the commitment balance for each contract from the Combined Statement of Cash Receipts, Expenditures, and Commitments reports to the consumption reports, and then we traced the total account expenditures and commitments recorded on the Combined Statements to the Fund Management Balances reports. Finally, we then traced the transaction amounts of the 12 expenditures tested that were charged to the four contracts to the corresponding consumption report to verify accuracy. Our test results are limited to the contracts selected and should not be projected to the entire population of commitments within the Sheriff/Deputy Sheriff and Constables' Education and Training Accounts.

¹¹ Three of the four contractors tested provide services for both Constables and Sheriffs and Deputy Sheriffs.

¹² These invoices are for payment of training-related expenditures incurred by the county sheriffs and deputies submitted for reimbursement through the county.

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To address the status of prior finding as identified within the performance audit report issued in November 2015, we performed the following:

- Obtained and reviewed PCCD OVS¹³ Monitoring Guidelines updated January 17, 2016 to ensure that they included guidelines to calculate the minimum number of client files that should be reviewed during on-site monitoring.
- For the on-site monitoring, we requested a listing of OVS staff who completed OVS Monitoring Guidelines Training since December 1, 2015, and viewed all three training forms to ensure that signatures for both the OVS staff and the supervisor were present to validate that training took place.

Data Reliability

Government Auditing Standards requires us to assess the sufficiency and appropriateness of computer-processed information that we use to support our findings, conclusions, or recommendations. The assessment of the sufficiency and appropriateness of computer-processed information includes considerations regarding the completeness and accuracy of the data for the intended purposes.

In performing this audit, we obtained Sheriff and Deputy Sheriff Education and Training Account and Constables' Education Training Account revenues, expenditures, and commitments from the Status of Appropriations report for the state fiscal year ended June 30, 2017, which is compiled from computer-processed data in the Commonwealth's SAP accounting system. Data from the SAP accounting system is subjected to financial audit standard-related tests of sufficiency and appropriateness of evidence as part of the audits of the Commonwealth's Comprehensive Annual Financial Reports (CAFRs) and the Single Audits of the Commonwealth for the state fiscal year ended June 30, 2017. Additionally, to assess the completeness and accuracy of the SAP data, we performed the following additional audit procedures.

In regard to Sheriff and Deputy Sheriff Education and Training Account and Constables' Education Training Account revenues, we performed the following:

- Agreed revenues per the Status of Appropriations Report to the SAP Revenue 601 Report.¹⁴

¹³ Office of Victim Services.

¹⁴ SAP Revenue 601 Report was obtained through the Auditor General's SAP Business Warehouse.

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- For the Sheriff and Deputy Sheriff Education and Training Account, we:
 - Agreed the revenue per the SAP Revenue 601 Report to a SAP revenue extract by document number provided by PCCD.
 - For 14 revenue transactions tested, we agreed amounts from the SAP revenue extract provided by PCCD to the Sheriff's Semi-Annual Reports signed by the respective counties.
- For the Constables' Education and Training Account, we:
 - Agreed the revenue per the SAP Revenue 601 Report to DOR collection summary reports.
 - Obtained data from DOR of its monthly processing of revenue received from CCs and MDJ offices. This data was agreed to DOR collection summary reports.
 - For 4 CC transactions and 14 MDJ transactions tested, we agreed revenue amounts from the DOR data to Summary of Collections reports signed by the respective CC or MDJ.

In regard to Sheriff and Deputy Sheriff Education and Training Account and Constables' Education Training Account expenditures, we performed the following:

- Interviewed PCCD officials with knowledge about the data, and specifically the processes used for input and payment of the invoices.
- Agreed expenditures per the Status of Appropriations report to the SAP FM Commitments and Actual Expenditures Report.¹⁵
- Obtained FM expenditure data for state fiscal year ended June 30, 2017, and extracted expenditures for the Sheriff and Deputy Sheriff Education and Training Account and the Constables' Education Training Account. We agreed total expenditures for each account to the SAP FM Commitments and Actual Expenditures Report.
- For 50 expenditure transactions tested, we agreed information from the FM expenditure data file to the supporting invoices submitted by the respective contractors and counties and approved by PCCD.

¹⁵ SAP FM Commitments and Actual Expenditures Report was obtained through the Auditor General's SAP Business Warehouse.

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Pennsylvania Commission on Crime and Delinquency

In regard to Sheriff and Deputy Sheriff Education and Training Account and Constables' Education Training Account commitments, we performed the following:

- Agreed commitments per the Status of Appropriations report to the SAP Funds Management Balances Report¹⁶ and to PCCD's Combined Statement of Cash Receipts, Expenditures, and Commitments reports.
- For four contracts, we agreed the contract amounts along with the respective PCCD consumption reports to PCCD's Combined Statement of Cash Receipts, Expenditures, and Commitments reports.

Based on the above, we found no limitations with using the data for our intended purposes. In accordance with *Government Auditing Standards*, we concluded that the PCCD revenue and expenditure computer-processed data were sufficiently reliable for the purposes of this engagement.

¹⁶ SAP Funds Management Balances Report was obtained through the Auditor General's SAP Business Warehouse.

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Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf
Governor

The Honorable Charles H. Ramsey
Chairman
Pennsylvania Commission on Crime and
Delinquency

Mr. Derin Myers
Acting Executive Director
Pennsylvania Commission on Crime and
Delinquency

The Honorable Randy Albright
Secretary of the Budget
Office of the Budget

The Honorable Joseph M. Torsella
State Treasurer
Pennsylvania Treasury Department

The Honorable Josh Shapiro
Attorney General
Office of the Attorney General

The Honorable Sharon P. Minnich
Secretary of Administration
Office of Administration

The Honorable Ron Marsico
Majority Chair
House Judiciary Committee

The Honorable Joseph Petrarca
Democratic Chair
House Judiciary Committee

The Honorable Stewart Greenleaf
Majority Chair
Senate Judiciary Committee

The Honorable Daylin Leach
Democratic Chair
Senate Judiciary Committee

Mr. Brian Lyman, CPA
Director
Bureau of Audits
Office of Comptroller Operations

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