



SHERIFF

BERKS COUNTY

EXAMINATION REPORT

FOR THE PERIOD

SEPTEMBER 1, 2003 TO FEBRUARY 28, 2007



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## Independent Auditor's Report

The Honorable Robin Wiessmann  
Treasurer  
Pennsylvania Department of Treasury  
129 Finance Building  
Harrisburg, PA 17120-0018

We have examined the accompanying statement of receipts and disbursements (Statement) of the Sheriff, Berks County, Pennsylvania (County Officer), for the period September 1, 2003 to February 28, 2007, pursuant to the requirements of Section 401(e) of *The Fiscal Code*, 72 P.S. § 401(e). This Statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this Statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(e) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(e) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above presents, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Pennsylvania Department of Treasury for the period ended February 28, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statement and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Statement or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Treasury and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

January 17, 2008

JACK WAGNER  
Auditor General

SHERIFF  
 BERKS COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 SEPTEMBER 1, 2003 TO FEBRUARY 28, 2007

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$	642,002
Firearms License to Carry Modernization Account Fees		18,075
Firearms License Validation System Account Fees		<u>3,615</u>
Total Receipts (Note 2)		663,692
Disbursements to Department of Treasury (Note 3)		<u>(663,692)</u>
Balance due Department of Treasury (Sheriff's Office) (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Treasury (Sheriff's Office) for the period September 1, 2003 to February 28, 2007	\$	<u><u>-</u></u>

Notes to the Statement of Receipts and Disbursements are an integral part of this report.

SHERIFF  
BERKS COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2003 TO FEBRUARY 28, 2007

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(e) of *The Fiscal Code*, 72 P.S § 401(e), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Pennsylvania Department of Treasury (Department of Treasury) for the Deputy Sheriff's Education and Training Account of the Commonwealth has been remitted properly.

The Statement was prepared in accordance with reporting requirements prescribed by the Department of Treasury. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Receipts consist of monies collected on behalf of the Department of Treasury. These include monies collected for the following surcharges and fees:

- Deputy Sheriff's Education and Training Surcharges represent a surcharge, ranging from \$2 to \$10 depending upon the year of service, on each fee collected by the sheriff of every county upon acceptance for each service required for any complaint, summons, writ, or other legal paper required to be served or posted by the sheriff.
- Firearms License to Carry Modernization Account Fees represent a \$5 fee imposed for applying for a license to carry a firearm.
- Firearms License Validation System Account Fees represent a \$1 fee imposed for applying for a license to carry a firearm.

3. Disbursements

Total disbursements are comprised of checks to the Department of Treasury.

4. Balance Due Department Of Treasury (Sheriff's Office) For The Period September 1, 2003 To February 28, 2007

This balance reflects a summary of transmittal reports as settled by the Department of Treasury.



SHERIFF  
BERKS COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
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5. County Officer Serving During Examination Period

Barry J. Jozwiak served as Sheriff during the period September 1, 2003 to February 28, 2007.

SHERIFF  
BERKS COUNTY  
COMMENT  
FOR THE PERIOD  
SEPTEMBER 1, 2003 TO FEBRUARY 28, 2007

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the office transmit the Commonwealth's share of revenue timely.

During our current examination, we noted that the office complied with our recommendation.

SHERIFF  
BERKS COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
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This report was initially distributed to:

Treasurer  
Pennsylvania Department of Treasury  
129 Finance Building  
Harrisburg, PA 17120-0018

Sheriff  
Berks County  
Berks County Courthouse  
633 Court Street, 3rd Floor  
Reading, PA 19601

The Honorable Barry J. Jozwiak

Sheriff

The Honorable Sandy Graffius

Controller

The Honorable Judith L. Schwank

Chairperson of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).