

# COMPLIANCE AUDIT

---

**Sheriff**  
Centre County, Pennsylvania  
For the Period  
September 1, 2019 to August 31, 2023

---

July 2024



Commonwealth of Pennsylvania  
Department of the Auditor General  
Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Bryan L. Sampsel  
Sheriff  
Centre County  
Bellefonte, PA 16823

We have conducted a compliance audit of the Sheriff, Centre County, Pennsylvania (County Officer), for the period September 1, 2019 to August 31, 2023, pursuant to the requirements of Section 401(e) of *The Fiscal Code*, 72 P.S. § 401(e).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period September 1, 2019 to August 31, 2023, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police, which obtains data from each of the Commonwealth's sheriff offices and used the data to create the summary. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the County Officer's management. We appreciate the courtesy extended to us by the Centre County Sheriff during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the name.

Timothy L. DeFoor  
Auditor General  
July 11, 2024

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Pennsylvania Commission on Crime and Delinquency .....	3
Pennsylvania State Police.....	4
Report Distribution .....	5

SHERIFF  
CENTRE COUNTY  
BACKGROUND  
FOR THE PERIOD  
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

The Department of Auditor General is mandated by Article IV, Section 401 (e) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Sheriff receipts consist of monies collected on behalf of the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police. These include monies collected for the following surcharges and fees:

- Sheriff and Deputy Sheriff's Education and Training Surcharges of \$10 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. Act 134 of 2020 authorized the Deputy Sheriff Education and Training Surcharge to increase from \$10 to \$16 effective January 1, 2021 to December 31, 2021, the surcharge increased from \$16 to \$18 effective January 1, 2022 to December 31, 2022, and then the surcharge increased from \$18 to \$20 effective January 1, 2023.
- Firearms License Validation System Account Fees of \$1 imposed for applying for a license to carry a firearm. Effective March 1, 2015, this fee is remitted to the Pennsylvania State Police as required by Pennsylvania Uniform Firearms Act.

Total disbursements for the audit period are comprised as follows:

Sheriff checks issued to:

Pennsylvania Commission on Crime and Delinquency	<u>\$ 118,291</u>
Pennsylvania State Police	<u>\$ 15,706</u>

This balance reflects a summary of receipts and disbursements on behalf of the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police.

Bryan L. Sampsel served as Sheriff during the period September 1, 2019 to August 31, 2023.

SHERIFF  
CENTRE COUNTY  
BACKGROUND  
FOR THE PERIOD  
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

The summaries of receipts and disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of surcharges and fees assessed are based on Pennsylvania laws and regulations.

The summaries were prepared in accordance with reporting requirements prescribed by the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police. 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.

SHERIFF  
CENTRE COUNTY  
PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$	118,291
Disbursements to Commission on Crime and Delinquency		<u>(118,291)</u>
Balance due Commission on Crime and Delinquency (County)		-
Audit adjustments		<u>-</u>
Adjusted balance due Commission on Crime and Delinquency (County) for the period September 1, 2019 to August 31, 2023	\$	<u><u>-</u></u>

SHERIFF  
CENTRE COUNTY  
PENNSYLVANIA STATE POLICE  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

Receipts:

Firearms License Validation System Account Fees	15,706
Disbursements to Commonwealth	<u>(15,706)</u>
Balance due Commonwealth (County)	-
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2019 to August 31, 2023	<u><u>\$ -</u></u>



SHERIFF  
CENTRE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

This report was initially distributed to:

**Mr. Harrison Brooks**  
Commonwealth Accountant Manager  
Office of Comptroller Operations  
Accounts Receivable

**Corporal Daniel McGough**  
Pennsylvania State Police  
Firearm Records Unit

**Mr. Derin Myers**  
Director  
Office of Financial Management and Administration  
Pennsylvania Commission on Crime and Delinquency

**The Honorable Bryan L. Sampsel**  
Sheriff

**The Honorable Mark Higgins**  
Chairperson of the Board of Commissioners

**The Honorable Jason M. Moser**  
Controller

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).