

# COMPLIANCE AUDIT

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Sheriff  
Westmoreland County, Pennsylvania  
For the Period  
March 1, 2016 to August 31, 2019

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December 2020



Commonwealth of Pennsylvania  
Department of the Auditor General  
Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Honorable James Albert  
Sheriff  
Westmoreland County  
Greensburg, PA 15601

We have conducted a compliance audit of the Sheriff, Westmoreland County, Pennsylvania (County Officer), for the period March 1, 2016 to August 31, 2019, 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 Office of Comptroller Operations 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 Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies 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 Office 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 March 1, 2016 to August 31, 2019, the County Office, 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, except as noted in the finding listed below and discussed later in this report:

- Inadequate Internal Controls Over Manual Receipts.

This report includes summaries of the County Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Office's receipts and disbursements from the Office of Comptroller Operations 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 Office'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 management of the County Office and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Sheriff, Westmoreland County, to us 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.



Eugene A. DePasquale  
Auditor General

November 18, 2020

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SHERIFF  
WESTMORELAND COUNTY  
BACKGROUND  
FOR THE PERIOD  
MARCH 1, 2016 TO AUGUST 31, 2019

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 Office of Comptroller Operations and the Pennsylvania State Police. These include monies collected for the following surcharges and fees:

- 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.
- 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:	
Office of Comptroller Operations	<u>\$ 281,690</u>
Pennsylvania State Police	<u>\$ 45,814</u>

This balance reflects a summary of receipts and disbursements on behalf of the Office of Comptroller Operations and the Pennsylvania State Police.

Jonathan Held served as Sheriff for the period March 1, 2016 to August 31, 2019.

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 Office of Comptroller Operations 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  
WESTMORELAND COUNTY  
OFFICE OF COMPTROLLER OPERATIONS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
MARCH 1, 2016 TO AUGUST 31, 2019

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$ 281,690
Disbursements to Office of Comptroller Operations	<u>(281,690)</u>
Balance due Office of Comptroller Operations (County)	<u>-</u>
Audit adjustments	<u>-</u>
Adjusted balance due Office of Comptroller Operations (County) for the period March 1, 2016 to August 31, 2019	<u>\$ -</u>

SHERIFF  
WESTMORELAND COUNTY  
PENNSYLVANIA STATE POLICE  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
MARCH 1, 2016 TO AUGUST 31, 2019

Receipts:

Firearms License Validation System Account Fees	\$ 45,814
Disbursements to Commonwealth	<u>(45,814)</u>
Balance due Commonwealth (County)	<u>-</u>
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2016 to August 31, 2019	<u>\$ -</u>

SHERIFF  
WESTMORELAND COUNTY  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
MARCH 1, 2016 TO AUGUST 31, 2019

**Finding - Inadequate Internal Controls Over Manual Receipts**

Manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts.

Our audit disclosed that 751 manual receipts and the corresponding log sheets could not be located and were unavailable for audit.

Good internal accounting controls ensure that manual receipts are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The new officeholder stated that this condition existed because the entire office staff of the former officeholder quit after the former officeholder lost the election in November of 2019 and left the office in disarray. Current office staff were unable to locate all the unissued manual receipts and logs that were available during the former officeholder's term.

**Recommendations**

We recommend that the office establish and implement procedures to ensure that manual receipts are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

**Management's Response**

The County Officer responded as follows:

No one from the previous administration was employed during the audit.

**Auditor's Conclusion**

We acknowledge the current officeholder's comments and we appreciate the efforts to correct this issue. During our next audit, we will determine if the office complied with our recommendations.



SHERIFF  
WESTMORELAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
MARCH 1, 2016 TO AUGUST 31, 2019

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 James Albert**  
Sheriff

**The Honorable Sean Kertes**  
Chairperson of the Board of Commissioners

**The Honorable Jeffrey Balzer**  
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).