

October 2013



Pennsylvania Department of the Auditor General
Eugene A. DePasquale, Auditor General
Bureau of State and Federal Audits

**A SPECIAL PERFORMANCE AUDIT
OF THE
PENNSYLVANIA COMMISSION ON
CRIME AND DELINQUENCY**

October 2013



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

October 16, 2013

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

Dear Governor Corbett:

This report contains the results of the Department of the Auditor General's special performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) as it relates to victim services, victim compensation assistance, and Education and Training accounts for Deputy Sheriffs and Constables for the period of July 1, 2009 through December 31, 2011, unless otherwise noted in the body of the report, including follow-up procedures performed and concluded as of July 30, 2012. The audit was conducted pursuant to Sections 402 and 403 of the Fiscal Code, 44 Pa.C.S.A. § 7149, and 71 P.S. § 2108. The audit was conducted in accordance with 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 findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We performed our audit to determine whether the PCCD administered victim services and victim compensation assistance effectively and in compliance with applicable law and regulations. Moreover, we wanted to determine whether the Education and Training accounts for Deputy Sheriffs and Constables were in compliance with applicable law and regulations.

Our auditors found that PCCD Should Strengthen its Overall Monitoring Process of the Victim Services' Program. Specifically, we found deficiencies related to on-site monitoring, fiscal monitoring, and annual report review. We offer six recommendations to alleviate these monitoring deficiencies and strengthen PCCD's overall monitoring process.

With respect to victim compensation assistance and the Education and Training accounts for Deputy Sheriffs and Constables, our auditors did not identify any deficiencies. Therefore, we acknowledge PCCD's adherence and compliance with applicable law and regulations.

We thank PCCD for cooperating fully with our auditors throughout the execution of the performance audit.

We will follow up at the appropriate time to determine whether and to what extent all recommendations have 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 at the end.

EUGENE A. DEPASQUALE
Auditor General

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PCCD - Results in Brief

The purpose of this report is to communicate the results of our special performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD). Specifically, we performed our audit to determine whether the Education and Training accounts for Deputy Sheriffs and Constables are in compliance with applicable law and regulations. Moreover, we wanted to determine whether PCCD administers/oversees victim services and victim compensation assistance effectively and in compliance with applicable law and regulations. The period under audit was July 1, 2009 through December 31, 2011, unless noted otherwise in the body of the report, including follow-up procedures performed and concluded as of July 30, 2012.

We found that the Deputy Sheriffs' and Constables Education and Training accounts complied with law and regulations. (See page 9)

In addition, we found that PCCD's administration and oversight of victim compensation assistance was effective and complied with law and regulations. However, with regard to the Victim Services' Program, we found that PCCD should strengthen its overall monitoring process. Specifically, we found deficiencies related to on-site monitoring, fiscal monitoring, and annual report review and we issued six recommendations to address them. (See page 2)

PCCD - Background

The Pennsylvania Commission on Crime and Delinquency (PCCD) was established in 1978 with the mission to improve the criminal justice system in Pennsylvania.

PCCD, with the Deputy Sheriffs' and Constables' Education and Training Boards (boards), administers the education and training programs for deputy sheriffs and constables, respectively. All deputy sheriffs and constables must complete basic training and continuing education requirements to achieve and maintain certification.

Within the Commonwealth's General Fund, two separate education and training accounts for 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. Disbursements from the account are made by the PCCD.

Additionally, PCCD's Office of Victims' Services (OVS) administers and oversees services that include financial help provided through the Victims' Compensation Assistance Program (VCAP), administering funding to local and statewide victim service agencies that work directly with victims of crime, and training victim service and allied professionals.

Victim services disbursed state and federal grant funds totaling over \$27 million and \$28 million during the fiscal years ended June 30, 2011 and 2010, respectively. In addition, the VCAP disbursed payments to victims totaling over \$14 million and \$13 million during the fiscal years ended June 30, 2011 and 2010, respectively.

Source: PCCD

Finding – The Pennsylvania Commission on Crime and Delinquency Should Strengthen its Overall Monitoring Process of the Victim Services’ Program

The Pennsylvania Commission on Crime and Delinquency’s (PCCD) Office of Victim Services administers the Victim Services’ Program (VSP) to provide assistance to crime victims. The VSP provides funding for victims through a number of federal programs including the Victims of Crime Act (VOCA), Rights and Services Act (RASA), Stop Violence Against Women (STOP), and the Edward Byrne Justice Assistance Grant (JAG). The VSP also provides state funds for Victims of Juvenile Offenders (VOJO). The funding is provided in the form of grants to the approx 400 victim service provider (provider) sites across the Commonwealth, such as, county commissioners’ offices, YWCAs, and Women in Crisis Centers. As part of administering VSP, PCCD performs on-site and fiscal monitoring, and reviews of annual reports submitted by the providers, to ensure the providers comply with the respective program requirements and adequately serve the needs of crime victims.

In addition to PCCD monitoring these providers, VOCA grant recipients are also monitored by Pennsylvania Coalition Against Rape (PCAR) and/or Pennsylvania Coalition Against Domestic Violence (PCADV). For the providers monitored by PCAR and/or PCADV, PCCD limits its monitoring procedures to contacting the provider by telephone and asking the provider questions contained in a standard questionnaire to ensure that the provider meets specific federal VOCA guidelines. Furthermore, PCCD obtains the PCAR/PCADV’s compliance letter for PCCD’s records.

To ensure PCCD’s monitoring is conducted consistently and appropriately, management should develop a process to include policies/guidelines, formal training and supervisory oversight. Based on our review of PCCD’s monitoring procedures, the following deficiencies should be rectified to strengthen its overall monitoring process.

On-Site Monitoring Deficiencies

PCCD performs on-site monitoring of VSP providers to evaluate whether their processes and procedures comply with program requirements. PCCD’s goal is to monitor each provider once every four years, which complies with federal requirements for these programs. However, due to PCCD transitioning to its e-grants system during audit execution, we did not evaluate whether PCCD met this federal requirement. There are six monitors, who each perform approximately 10 to 12 on-site monitoring visits per year plus telephone monitoring, if applicable.

To perform on-site monitoring, management developed a questionnaire that the monitor must complete. Prior to making the on-site visit, the monitor first sends a blank questionnaire for the provider to fill out and return to the monitor along with a copy of the provider’s procedure manual. The monitor then reviews the provider’s responses to the questionnaire and the provider’s procedure manual to prepare for the site visit. During the visit, the monitor meets with program staff as determined necessary to complete the procedures and then prepares a report that identifies any deficiencies found and makes recommendations to correct the deficiencies. The provider typically has eight weeks to correct the deficiencies and present

changes to PCCD; however that can be extended if necessary. Once the deficiencies are corrected to the satisfaction of the monitor, PCCD issues a letter of compliance to the provider.

For the period January 1, 2010 through December 31, 2011, PCCD conducted 102 on-site monitoring visits of providers and monitored 7 VOCA grant providers by telephone. In order to evaluate the on-site monitoring, we interviewed PCCD management, visited a provider site that was recently monitored, reviewed the completed on-site monitoring reports/monitoring tools and supporting documentation for 10 providers, and reviewed the supporting documentation for one VOCA grant provider monitored by telephone.

Based on our test work, we did not identify any deficiencies regarding the telephone monitoring; however, we noted deficiencies with respect to PCCD's on-site monitoring, as follows:

- **Insufficient documentation to demonstrate what procedures were performed by the monitor to support the conclusions reached, including the adequacy of corrective action.**

For each of the 10 on-site visits selected, we reviewed the monitor's documentation and identified certain requirements that the monitor noted the provider was in compliance with. However, the monitor did not document how he/she came to that conclusion. For example, the monitoring tool requires the monitor to see documentation to support employee salary and benefits, such as time sheets and leave documentation. However, the monitor's documentation of this step only indicates 'yes' and does not indicate how many employees were reviewed and the time period(s) reviewed. When we questioned several of these items, some of the monitors were able to produce additional documentation to support what they reviewed; however, inclusion of this documentation was not required by the monitoring tool.

As previously indicated, we went to a provider that was recently monitored and met with the monitor to gain an understanding of how the monitor completed the monitoring tool. Based on this discussion, we found the monitor's procedures to be adequate. However, the monitor's documentation did not support the extent of work completed. Failure to fully document what was reviewed precludes a supervisor or independent party from evaluating whether sufficient work was done to support the conclusions reached.

This lack of documentation was also noted when the monitor determined that deficiencies identified during the on-site visits were adequately resolved. For example, for one of the 10 on-site visits we selected, the monitor identified more than 80 deficiencies that the provider needed to address. However, the documentation for some of these indicated that the deficiencies were resolved, but did not identify how they were corrected and/or what procedures the monitor performed to validate that these deficiencies were corrected. Furthermore, based on the documentation reviewed, we could not determine that the monitor verified that all deficiencies were resolved prior to issuing the compliance letter.

- **Monitoring tool questions, in certain instances, should be revised.**

The monitoring tool questionnaire as of April 2012 was a 26 page document encompassing various topics, such as the program profile, counseling/supportive counseling, court events, program administration, and training. We reviewed the questionnaire and identified certain questions that should be revised. For example: One question was “Provide the monitor with a copy of the program’s intake form. Monitor received?” The response on the questionnaire was ‘yes’. However, this question did not prompt the monitor to determine whether the intake form was adequate or whether it was actually being used (contained in each client’s case file). Another question was “Did the monitor see the following insurance policies? Fire, theft, building professional liability, worker compensation insurance.” The response to each type was ‘yes’. However, this question did not prompt the monitor to assess whether the insurance was sufficient or met certain minimum requirements.

- **Lack of guidelines/policies and formal training on how to conduct on-site monitoring.**

PCCD acknowledged that it did not develop guidelines/policies on how to conduct on-site visits, and indicated that the monitoring tool was sufficient. Furthermore, training for PCCD staff is provided on-the-job; there is no formal training for on-site visits. According to PCCD, prior to performing reviews, staff must have a good understanding of the various funding streams, funding cycles, standards under which funded programs must operate, etc. The on-the-job training includes shadowing an experienced monitor several times prior to conducting a solo monitoring visit. However, guidelines should be developed to establish, when appropriate, the minimum number or percentage of items a monitor should review in order to conclude on adequacy. For example, how many time sheets should be reviewed or how many case files should be reviewed. Additionally, in certain circumstances, minimum requirements should be established, such as minimum insurance coverage, to assess adequacy during on-site visits. Furthermore, formal training should be developed and held to ensure that guidelines are adequately explained and consistently applied.

- **Lack of supervisory review of on-site monitoring.**

Based on our interviews, PCCD indicated that a supervisor does not review and approve the results of the on-site monitoring visits conducted by staff, although the supervisor will address any questions the monitor may have and will issue the compliance letter to the provider once the monitor believes all deficiencies, if any, have been adequately addressed. Failure to review on-site monitoring results could prevent the supervisor from identifying monitoring deficiencies, including inaccurate conclusions.

Fiscal Monitoring Deficiencies

With regard to fiscal monitoring, PCCD implemented new procedures to improve its fiscal monitoring as a result of an audit conducted by the U.S. Department of Justice, Office of Inspector General (OIG). In fact, to the credit of PCCD, management began implementing changes in October 2010, which was prior to the March 2011 issuance of the audit report¹. The initiatives taken by PCCD included, developing a written risk-based approach and adding procedures to review detailed documentation to support providers' invoices.

The risk-based approach establishes factors by which providers are selected for monitoring, such as the reported delinquency rate, the agency type (i.e. local municipalities, non-profit agency, units of county or state government), and staff concerns. PCCD selects providers to monitor on a quarterly basis. For a given quarter, PCCD will select one budget category (i.e. personnel, benefits, travel, etc.) and request the selected providers to submit, with their quarterly invoices, copies of the detailed documentation to support the dollars charged for that category for that invoice. PCCD's goal is to monitor 10% of providers that had budgeted dollars in the selected budget category. PCCD will generally review the detailed documentation and determine adequacy prior to approving the invoice for further processing and eventual payment. Review of the fiscal monitoring by a supervisor is limited to spot checking by supervisors.

As a result of these new procedures, we only reviewed fiscal monitoring for the period January 1, 2011 through December 31, 2011. We selected 10 of the 106 invoices monitored by PCCD during that period and reviewed the associated monitoring documentation. Although we found that PCCD's risk-based approach was properly applied during this period, we found that the monitoring documentation for three of the 10 invoices tested was insufficient. Support for two of the three invoices did not agree to the invoice amount, but no explanation was found in the documentation to support the approval of these invoices, and a third invoice resulted in a need for an adjustment, but the audit trail showing that the adjustment occurred was not adequate. For example, our review of the documentation supporting payroll for one invoice identified \$7,398 in unsupported expenses that was not documented by the monitor. Given PCCD had no additional documentation with respect to our audit inquiry, PCCD had to obtain additional documentation from the provider to support the difference. Although the provider submitted a schedule to show the difference, an actual timesheet covering the additional payroll costs was not provided. Adequate documentation must be maintained to demonstrate that the fiscal monitoring took place, to show how any discrepancies found were corrected, and to conclude why an invoice was approved even though the support did not match the invoice amount.

¹ U.S. Department of Justice Office of the Inspector General Audit Division, *Audit of the Office of Justice Programs Office for Victims of Crime Grants Awarded to the Pennsylvania Commission on Crime and Delinquency*, Audit Report GR-70-11-004, March 2011.

Additionally, there are no written policies/guidelines with respect to how to review the invoices. For example, if the documentation supporting the invoice is less than the invoice amount, is there a dollar amount or percentage threshold below which management does not require additional information? Without providing such guidelines, staff will use their judgment to make these decisions and in doing so, inconsistencies may arise or the wrong decisions may be made.

Annual Report Review Deficiency

PCCD is required to submit service performance information (e.g. number of victims assisted with claims) to the appropriate federal agency. To achieve this, PCCD requires providers to track and submit this information to them on an annual basis. However, PCCD does not validate whether the information submitted by the providers is accurate. This deficiency was noted in the 2011 OIG report previously mentioned. Although PCCD's response to the federal audit indicated that it would explore the development of procedures to test supporting documentation similar to fiscal monitoring, as of July 2012, PCCD indicated that this had not been implemented yet because PCCD believed that the fiscal monitoring was more important. PCCD management indicated that staff only reviews the reports for reasonableness.

As part of our visit to a provider, we asked to see how the provider tracks the service performance information. Based on our assessment, we determined that the data used for the annual program reporting was tracked regularly by provider personnel on spreadsheets and the procedures and support for the data could be evaluated and sampled as part of on-site monitoring. Failure to validate the information may lead to inaccurate information being submitted to the federal agency and may prevent PCCD from detecting deficiencies related to services provided to victims.

Recommendations:

We recommend that the Pennsylvania Commission on Crime and Delinquency:

1. Develop written policies/guidelines for conducting on-site monitoring of providers, including minimum requirements for the number of items to review (i.e. employee files, case files), documenting what was reviewed and conclusions reached, tracking and documenting that all deficiencies were addressed and all corrective actions were validated, and if applicable, providing minimum requirements that should be met with regard to insurance coverage, etc.;
2. Review the monitoring tool questionnaire and consider revising questions to ensure that the monitors document their assessments of certain documents obtained from the providers;
3. Develop/conduct formal training on how to perform on-site monitoring of providers;
4. Require supervisory review and approval of on-site monitoring results to ensure policies/guidelines have been properly applied and conclusions reached are appropriate;

5. Develop written policies/guidelines for conducting fiscal monitoring to include documenting reasons for differences, documenting conclusions and establishing parameters by which differences should/should not be pursued; and
6. Pursue development of procedures to validate service performance information submitted annually by providers.

Agency Response:

Recommendation #1 – Develop written policies/guidelines for conducting on-site monitoring of providers, including minimum requirements for the number of items to review (i.e. employee files, case files), documenting what was reviewed and conclusions reached, tracking and documenting that all deficiencies were addressed and all corrective actions were validated, and if applicable, providing minimum requirements that should be met with regard to insurance coverage, etc.

PCCD Response – Agree. Prior to receiving the findings and recommendations from the Auditor General, PCCD revised its monitoring tool and process for all programs receiving Rights and Services Act (RASA), Victims of Juvenile Offenders (VOJO) and Victims of Crime Act (VOCA) funding. The new monitoring tool and process, provides monitors with clear guidelines on the minimum requirements related to the number of timesheets to review, the number of personnel files to review, etc. in order to determine/assess compliance (see PCCD’s response to recommendation #4 related to monitoring corrective action).

Recommendation #2 – Review the monitoring tool questionnaire and consider revising questions to ensure that the monitors document their assessments of certain documents obtained from the providers.

PCCD Response – Agree in Part. The revised tool referenced in response to recommendation #1 was implemented for programs scheduled for a monitoring visit in 2013 and requires a description and explanation for how contract obligations or relevant program standards are being met. Monitor will provide a description of what they reviewed on-site in Egrants, and PCCD’s grant management system.

Recommendation #3 – Develop formal training on how to perform on-site monitoring of providers.

PCCD Response: Agree. PCCD’s Office of Victim Services (OVS) will develop formal training on how to monitor providers that documents the job shadowing procedures that have historically been utilized as well as training on the utilization of the newly developed monitoring instrument.

Recommendation #4 – Require supervisory review and approval of on-site monitoring results to ensure policies/guidelines have been properly applied and conclusions reached are appropriate.

PCCD Response: Agree. PCCD has added the requirement that all monitoring reports be reviewed and approved by supervisory staff prior to finalization. In addition, OVS has instituted bi-monthly monitoring meetings to discuss deficiencies discovered and cited during monitoring. This provides the supervisor the opportunity to assess if the monitoring tool and process were properly followed and applied to ensure appropriate conclusions were reached. Any new decisions/revisions made to the monitoring tool/process during that meeting will be documented and subsequently provided to OVS staff to follow.

Recommendation #5 – Develop written policies/guidelines for conducting fiscal monitoring to include documenting reasons for differences, documenting conclusions and establishing parameters by which differences should/should not be pursued.

PCCD Response: Agree. As noted in the audit report, PCCD created a risk-based fiscal monitoring procedure in 2010. Since the date of this audit, and prior to receiving the audit report, PCCD had made enhancements to its financial monitoring policy and procedures. We have centralized the review of the risk-based monitoring activities with one accountant. This accountant reviews the supporting documentation, resolves any deficiencies and ensures that the supporting documentation reconciles to what is reported by the grantee on the fiscal report. The accountant documents: 1) whether the documentation reconciled exactly with the initial submission; 2) any issues or discrepancies recognized with the documentation; 3) additional supporting documentation that was requested; 4) whether the revised submission was sufficient; and 5) whether adjustments to the expenditure reimbursement were required. The threshold for approving/resolving this monitoring activity is that the supporting documentation and the reimbursement request match exactly. The final monitoring report is reviewed and approved by the Grants Manager with a sample of the monitoring accountant's work being completely reconciled by the Grants Manager each quarter.

Recommendation #6 – Pursue development of procedures to validate service performance information submitted annually by providers.

PCCD Response: Agree. PCCD has instituted a plan that begins to validate the service performance information submitted annually by providers. We will review case files and document the results while being respectful of, and in conformance with, the confidentiality statutes that protect what is contained in victims of crime records.

Auditors' Conclusion: We commend PCCD for proactively addressing many of these deficiencies. Although we have not audited any corrective actions indicated in PCCD's response, we will follow up at an appropriate time to determine whether and to what extent all recommendations have been implemented.

Audit Procedures and Results – Deputy Sheriffs’ and Constables’ Education and Training Accounts Complied with Law and Regulations

To determine whether the Deputy Sheriffs’ Education and Training Account and Constables’ Education and Training Account (training accounts) complied with applicable law and regulations, we performed audit procedures on the revenues, expenditures, and commitments, of both training accounts for the fiscal years ended June 30, 2011 and 2010.

Our audit included analytical procedures to analyze the accounts, detail substantive procedures (on a sample basis) to test revenue, expenditure, and commitment transactions, evaluating and testing management controls, and consideration of the results of audit work performed by the Auditor General, Bureau of County Audits. The Bureau of County Audits performs examinations of the revenues and receipts of various county offices (i.e. sheriffs, district courts, etc.) which include the funds remitted to the state by law to fund the training accounts.

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

Deputy Sheriffs’ Education and Training Account

Fiscal Year Ended	June 30, 2011	June 30, 2010
Revenues	\$5,489,655	\$5,056,973
Expenditures	\$3,425,485	\$3,486,939
Commitments	\$4,896,903	\$6,828,567

Constables’ Education and Training Account

Fiscal Year Ended	June 30, 2011	June 30, 2010
Revenues	\$2,005,675	\$2,006,917
Expenditures	\$2,409,859	\$2,468,186
Commitments	\$5,619,395	\$4,527,467

Our audit procedures found no control weaknesses and no instances of errors or noncompliance with law and regulations for these accounts for the fiscal years ended June 30, 2011 and 2010.

In addition, we performed follow-up procedures to evaluate whether the finding issued, entitled “FINDING – Management Did Not Accurately Account for Commitments Resulting in the Misstatement of Account Balances,” in each of the prior financial audits of the Deputy Sheriffs’ and Constables’ Education and Training Accounts for the fiscal years ended June 30, 2005, 2004 and 2003, issued on June 2, 2006 by the Department of the Auditor General, had been resolved.

Each respective finding indicated that PCCD failed to liquidate commitment balances remaining on training contracts for prior periods. The unliquidated amounts inflated year end commitments and the corresponding commitment balances carried forward. In response to the finding, PCCD implemented procedures to ensure these commitments were liquidated timely. Our audit found no instances of open commitments being carried forward for prior fiscal year training contracts.

Appendix A: Audit Objectives, Scope, and Methodology

Objectives

The objectives of this special performance audit were to:

1. Determine whether the Education and Training accounts for Deputy Sheriffs and Constables were in compliance with applicable law and regulations [**Results: No deficiencies identified**]; and
2. Whether the Pennsylvania Commission on Crime and Delinquency (PCCD) administered victim services and victim compensation assistance effectively and in compliance with applicable law and regulations [**Results: See finding for victim services; no deficiencies identified for victim compensation assistance**].

Scope

Our audit covered PCCD's duties and responsibilities with regard to these objectives for the period July 1, 2009 through December 31, 2011, unless otherwise noted in the body of the report, including follow-up procedures performed and concluded as of July 30, 2012.

Methodology

The methodology in support of the audit objectives included:

- Reviewing appropriate law, regulations, guidelines, prior audit reports conducted by the Department of the Auditor General, and program and related information on PCCD's website (www.pccd.state.pa.us).
- Reviewing the Audit Report GR-70-11-004 issued in March 2011 by the U.S. Department of Justice, Office of Inspector General, to assess the impact of the results, conclusions, and findings on our audit objectives and audit approach;
- Performing analytical procedures and haphazardly selecting samples of revenues, expenditures, and commitments from the Deputy Sheriffs' and Constables' Education and Training accounts to evaluate management controls, including testing the proper approval of transactions to ensure internal controls were operating effectively, and to test the propriety of the transactions to ensure compliance with law and regulations;
- Evaluating and assessing the impact of the audit work performed by the Department of the Auditor General, Bureau of County Audits, relating to revenues collected by applicable county offices that fund the Education and Training accounts;

- Performing follow up to the prior findings contained in the Department of the Auditor General's financial audits for the Constables' Education and Training Account and the Deputy Sheriffs' Education and Training Account for the fiscal years ended June 30, 2005, 2004 and 2003 to determine whether the findings were resolved for the current audit period;
- Obtaining and evaluating victim compensation assistance data to identify transactions that may not comply with law and regulations and to develop an audit strategy for testing;
- Based on that audit strategy, we performed various procedures to assess whether victim compensation assistance payments were in compliance with applicable law and regulations;
- Interviewing appropriate PCCD personnel to gain an understanding of these areas in order to evaluate the design and effectiveness of management controls;
- Visiting a provider site in Cumberland County in July 2012 that had been recently monitored to interview the provider and the PCCD personnel that conducted the monitoring to gain an understanding of the monitoring process and evaluate the adequacy of the monitoring procedures and documentation maintained; and
- Obtaining populations of on-site and fiscal monitoring that PCCD performed during the audit period and selecting and testing samples of completed monitoring documentation to evaluate the adequacy of the procedures performed and documentation maintained by the monitor.

Distribution List

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