# ATTESTATION ENGAGEMENT

# Sheriff

## Bucks County, Pennsylvania

For the Period

March 1, 2008 to February 28, 2014

July 2015

Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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

EUGENE A. DEPASQUALE
AUDITOR GENERAL

# Independent Auditor's Report

Harrison Brooks
Commonwealth Account Manager
Office of Comptroller Operations
Harrisburg, PA 17101

We have examined the accompanying statement of receipts and disbursements (Statement) of the Sheriff, Bucks County, Pennsylvania (County Officer), for the period March 1, 2008 to February 28, 2014, pursuant to the requirements of Section 401(e) of *The Fiscal Code*, 72 P.S § 401(e). The county office's management is responsible for this Statement. 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 and, accordingly, included 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*.

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 Office of Comptroller Operations for the period March 1, 2008 to February 28, 2014, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

We appreciate the courtesy extended by the Sheriff, Bucks County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

April 8, 2015

Eugene A. DePasquale
Auditor General

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SHERIFF
BUCKS COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2008 TO FEBRUARY 28, 2014

| | |
|---|---|
| Receipts: | |
| Deputy Sheriff's Training and Education Surcharges | $ 1,240,696 |
| Firearms License to Carry Modernization Account Fees | 93,480 |
| Firearms License Validation System Account Fees | 43,450 |
| Total Receipts (Note 2) | 1,377,626 |
| Disbursements to Office of Comptroller Operations (Note 3) | (1,377,626) |
| Balance due Office of Comptroller Operations (County) (Note 4) | - |
| Examination adjustments | - |
| Adjusted balance due Office of Comptroller Operations (County) for the period March 1, 2008 to February 28, 2014 | $ - |

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

SHERIFF
BUCKS COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2008 TO FEBRUARY 28, 2014

1. Criteria

The Statement 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 Statement was prepared in accordance with reporting requirements prescribed by the Pennsylvania Office of Comptroller Operations. 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 Office of Comptroller Operations. 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 for the period May 9, 2006 through May 10, 2011.

- 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 issued to the Office of Comptroller Operations.

4. Balance Due Office Of Comptroller Operations (County) For The Period March 1, 2008 To February 28, 2014

This balance reflects a summary of transmittal reports as settled by the Office of Comptroller Operations.

5. County Officer Serving During Examination Period

Edward J. Donnelly served as Sheriff during the period March 1, 2008 to February 28, 2014.

SHERIFF
BUCKS COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
MARCH 1, 2008 TO FEBRUARY 28, 2014

Summary Of Prior Examination Recommendations

During our prior examination we recommended:

- That the office provide for greater segregation of duties within the office.

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

During our prior examination we also recommended:

- That the office transmit the Commonwealth's portion of revenue as required by the Office of Comptroller Operations.

Our current examination found that the office substantially complied with our prior examination recommendation. Insignificant instances of noncompliance were verbally communicated to the office.

SHERIFF
BUCKS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
MARCH 1, 2008 TO FEBRUARY 28, 2014

This report was initially distributed to:

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

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

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|---|---|
| The Honorable Edward J. Donnelly | Sheriff |
| The Honorable Robert G. Loughery | Chairperson of the Board of Commissioners |
| The Honorable Raymond F. McHugh | Controller |

This report is a matter of public record and is available online at http://www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.