



SHERIFF

LEHIGH COUNTY

EXAMINATION REPORT

FOR THE PERIOD

MARCH 1, 2006 TO FEBRUARY 28, 2011

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

Ms. Mildred Duncan
Commonwealth Accountant Manager
Office of Comptroller Operations
Harrisburg, PA 17101

We have examined the accompanying statement of receipts and disbursements (Statement) of the Sheriff, Lehigh County, Pennsylvania (County Officer), for the period March 1, 2006 to February 28, 2011, 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*.

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 ended February 28, 2011, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report findings of significant 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 reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statement that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statement was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statement.

Independent Auditor's Report (Continued)

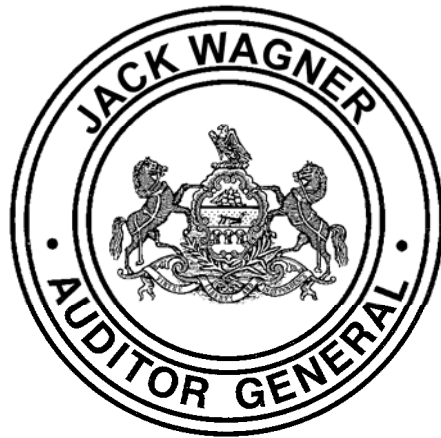
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we did note an other matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely.

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.

November 15, 2011

JACK WAGNER
Auditor General



SHERIFF
 LEHIGH COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 MARCH 1, 2006 TO FEBRUARY 28, 2011

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$	697,144
Firearms License to Carry Modernization Account Fees		74,435
Firearms License Validation System Account Fees		<u>14,886</u>
Total Receipts (Note 2)		786,465
Disbursements to Office of Comptroller Operations (Note 3)		<u>(786,465)</u>
Balance due Office of Comptroller Operations (County) (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Office of Comptroller Operations (County) for the period March 1, 2006 to February 28, 2011	\$	<u><u>-</u></u>

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

SHERIFF
LEHIGH COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2006 TO FEBRUARY 28, 2011

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.
- 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.

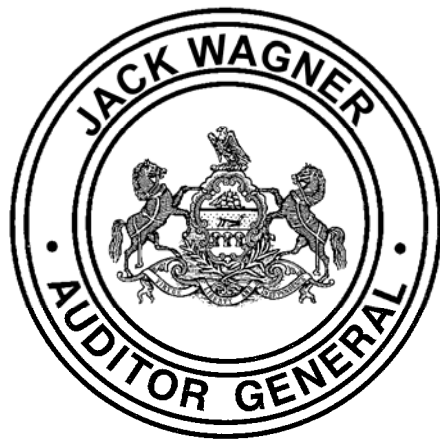
4. Balance Due Office Of Comptroller Operations (County) For The Period March 1, 2006 To February 28, 2011

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

SHERIFF
LEHIGH COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2006 TO FEBRUARY 28, 2011

5. County Officer Serving During Examination Period

Ronald W. Rossi served as Sheriff during the period March 1, 2006 to February 28, 2011.



SHERIFF
LEHIGH COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
MARCH 1, 2006 TO FEBRUARY 28, 2011

Finding - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely

Our examination disclosed that eight out of ten payments made to the Office of Comptroller Operations (OCO), for the collection of the Deputy Sheriff's Education and Training Surcharge, the Firearms License to Carry Modernization Account Fee, and Firearms License Validation System Account Fee, were not transmitted within the time period required.

The Commonwealth's portion must be submitted semi-annually to OCO for deposit into the Deputy Sheriff's Education and Training Account. The OCO requires that the semiannual report for the period March 1 to August 31 be postmarked by the 5th working day of September and that the semiannual report for the period September 1 to February 28 be postmarked by the 5th working day of March.

The following schedule identifies those funds which were transmitted late:

<u>Collection Period</u>	<u>Amount</u>	<u>Due Date</u>	<u>Check Date</u>	<u>Days Late</u>
03/01/06 to 08/31/06	\$ 54,991	09/18/06	09/28/06	10
09/01/06 to 02/28/07	62,963	03/12/07	03/22/07	10
03/01/08 to 08/31/08	81,548	09/19/08	09/25/08	6
09/01/08 to 02/28/09	84,647	03/16/09	04/02/09	17
03/01/09 to 08/31/09	95,241	09/18/09	10/01/09	13
09/01/09 to 02/28/10	88,798	03/10/10	03/25/10	15
03/01/10 to 08/31/10	101,479	09/22/10	09/30/10	8
09/01/10 to 02/28/11	85,887	03/15/11	03/17/11	2

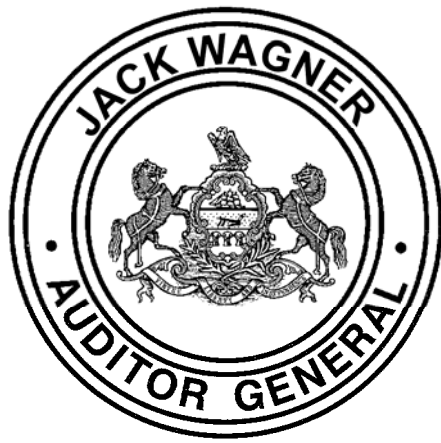
It should be noted that the Sheriff's checks to OCO are not submitted directly by the Lehigh County Sheriff. Since the Sheriff does not maintain bank accounts, the office must submit a check request to the Lehigh County Fiscal Office. The Fiscal Office verifies the request and then creates and sends a check to OCO.

Recommendation

We recommend that the Lehigh County Sheriff's Office ensure that the disbursements of the semi-annual payments to OCO are remitted on a timely basis.

Management's Response

No formal response was offered at this time.



SHERIFF
LEHIGH COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
MARCH 1, 2006 TO FEBRUARY 28, 2011

This report was initially distributed to:

Ms. Mildred Duncan
Commonwealth Accountant Manager
Office of Comptroller Operations
Accounts Receivable

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

The Honorable Ronald W. Rossi	Sheriff
The Honorable Dean N. Browning	Chairperson of the Board of Commissioners
The Honorable Thomas Slonaker	Controller

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.