

# COMPLIANCE AUDIT

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## Sheriff

Dauphin County, Pennsylvania  
For the Period  
September 1, 2017 to August 31, 2020

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July 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Nicholas Chimienti, Jr.  
Sheriff  
Dauphin County  
Harrisburg, PA 17101

We have conducted a compliance audit of the Sheriff, Dauphin County, Pennsylvania (County Officer), for the period September 1, 2017 to August 31, 2020, 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 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.

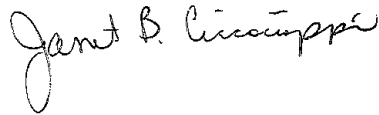
Based on our audit procedures, we conclude that, for the period September 1, 2017 to August 31, 2020, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report:

- Inadequate Internal Controls Over Voided Receipts.

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 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 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 management of the County Officer and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Sheriff, Dauphin 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.

A handwritten signature in cursive script that reads "Janet B. Ciccocioppo".

May 20, 2021

Janet B. Ciccocioppo, CPA  
Deputy Auditor General for Audits

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SHERIFF  
DAUPHIN COUNTY  
BACKGROUND  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

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>\$ 177,860</u>
Pennsylvania State Police	<u>\$ 17,059</u>

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

Nicholas Chimienti, Jr. served as Sheriff during the period September 1, 2017 to August 31, 2020.

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  
DAUPHIN COUNTY  
OFFICE OF COMPTROLLER OPERATIONS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$ 177,860
Disbursements to Office of Comptroller Operations	<u>(177,860)</u>
Balance due Office of Comptroller Operations (County)	
Audit adjustments	<u>-</u>
Adjusted balance due Office of Comptroller Operations (County) for the period September 1, 2017 to August 31, 2020	<u>\$ -</u>

SHERIFF  
DAUPHIN COUNTY  
PENNSYLVANIA STATE POLICE  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

Receipts:

Firearms License Validation System Account Fees	17,059
Disbursements to Commonwealth	<u>(17,059)</u>
Balance due Commonwealth (County)	
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2017 to August 31, 2020	<u>\$ -</u>

SHERIFF  
DAUPHIN COUNTY  
PENNSYLVANIA STATE POLICE  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

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

Our audit disclosed that the Sheriff's Office did not have adequate internal controls over voided receipts.

We found that the office's computer system did not record nor maintain documentation of receipts that were voided. Therefore, we could not determine a population of voided receipts during the audit period.

Good internal accounting controls require that adequate policies and procedures are established and implemented to ensure all voided receipts are properly accounted for and maintained. Also, all voided receipts should be properly recorded and retained to ensure an adequate audit trail.

Without a good system of internal control over voided receipts, the possibility increases that funds could be lost, stolen, or misappropriated. The office staff stated that they were not aware that the computer system was unable to record voided receipts information.

**Recommendation**

We recommend that the office establish and implement an adequate system of internal controls over voided receipts to ensure that all voided receipts are properly recorded and maintained.

**Management Response**

The County Officer responded as follows:

We were not aware that the [computer system] was not able to record voided transactions. We switched to a different [computer vendor] in January of 2020 that allows us to record voided transactions.

**Auditor Conclusion**

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



SHERIFF  
DAUPHIN COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Obtain a validation from the bank as to the mix of cash and checks deposited. Also that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.

During our current audit, we noted that the office complied with our recommendations.

SHERIFF  
DAUPHIN COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
SEPTEMBER 1, 2017 TO AUGUST 31, 2020

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 Nicholas Chimienti, Jr.**  
Sheriff

**The Honorable Mike Pries**  
Chairman of the Board of Commissioners

**The Honorable Jim Markel**  
Acting 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).