



SHERIFF

DELAWARE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

MARCH 1, 2003 TO FEBRUARY 28, 2007



## CONTENTS

	<u>Page</u>
Independent Auditor's Report .....	1
Financial Section:	
Statement Of Receipts And Disbursements.....	3
Notes To The Statement Of Receipts And Disbursements.....	4
Report Distribution .....	5

## Independent Auditor's Report

The Honorable Robin L. Weissmann  
Treasurer  
Department of Treasury  
129 Finance Building  
Harrisburg, PA 17120-0018

We have examined the accompanying statement of receipts and disbursements (Statement) of the Sheriff, Delaware County, Pennsylvania (County Officer), for the period March 1, 2003 to February 28, 2007, 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*.

Independent Auditor's Report (Continued)

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 Department of Treasury for the period ended February 28, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of 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 the Statement or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no matters that are required to be reported under *Government Auditing Standards*.

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

November 19, 2007

JACK WAGNER  
Auditor General

SHERIFF  
 DELAWARE COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 MARCH 1, 2003 TO FEBRUARY 28, 2007

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$	859,930
Firearms License to Carry Modernization Account Fees		10,960
Firearms License Validation System Account Fees		<u>2,192</u>
Total Receipts (Note 2)		873,082
Disbursements to Department of Treasury (Note 3)		<u>(873,082)</u>
Balance due Department of Treasury (Sheriff's Office) (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Treasury (Sheriff's Office) for the period March 1, 2003 to February 28, 2007	\$	<u>-</u>

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

SHERIFF  
DELAWARE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
MARCH 1, 2003 TO FEBRUARY 28, 2007

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(e) of *The Fiscal Code*, 72 P.S § 401(e), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Department of Treasury (Department of Treasury) for the Deputy Sheriff's Education and Training Account of the Commonwealth has been remitted properly.

The Statement was prepared in accordance with reporting requirements prescribed by the Department of Treasury. 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

Total receipts consist of Deputy Sheriff's Education and Training Surcharges collected on behalf of the Department of Treasury Receipts for the Firearms Modernization and Validation account are shown as a separate line item.

3. Disbursements

Total disbursements are comprised of checks to the Department of Treasury.

4. Balance Due Department Of Treasury (Sheriff's Office) For The Period March 1, 2003 To February 28, 2007

This balance reflects a summary of transmittal reports as settled by the Department of Treasury.

5. County Officer Serving During Examination Period

Joseph F. McGinn served as Sheriff during the period March 1, 2003 to February 28, 2007.

SHERIFF  
DELAWARE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
MARCH 1, 2003 TO FEBRUARY 28, 2007

This report was initially distributed to:

State Treasurer  
Department of Treasury  
129 Finance Building  
Harrisburg, PA 17120-0018

Sheriff  
Delaware County  
Government Center Building  
201 West Front Street  
Media, PA 19063

The Honorable Joseph F. McGinn	Sheriff
The Honorable Cynthia F. Leitzell	Controller
The Honorable Andrew J. Reilly	Chairperson of the Board of Commissioners

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](http://www.auditorgen.state.pa.us).