



SHERIFF

LACKAWANNA COUNTY

EXAMINATION REPORT

FOR THE PERIOD

MARCH 1, 2004 TO AUGUST 31, 2007

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Independent Auditor's Report

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

We have examined the accompanying statement of receipts and disbursements (Statement) of the Sheriff, Lackawanna County, Pennsylvania (County Officer), for the period March 1, 2004 to August 31, 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 August 31, 2007, in conformity with the criteria set forth in Note 1.

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*.

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.

March 20, 2008

JACK WAGNER
Auditor General



SHERIFF
LACKAWANNA COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2004 TO AUGUST 31, 2007

Receipts:

| | |
|---|------------------|
| Deputy Sheriff's Training and Education Surcharges | \$ 278,690 |
| Firearms License to Carry Modernization Account Fees | 13,245 |
| Firearms License Validation System Account Fees | <u>2,649</u> |
| Total Receipts (Note 2) | 294,584 |
| Disbursements to Department of Treasury (Note 3) | <u>(294,584)</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, 2004 to August 31, 2007 | <u>\$ -</u> |

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

SHERIFF
LACKAWANNA COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2004 TO AUGUST 31, 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 Pennsylvania Department of Treasury (Department of Treasury) 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

Receipts consist of monies collected on behalf of the Department of Treasury. 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 Department of Treasury.

4. Balance Due Department Of Treasury (Sheriff's Office) For The Period March 1, 2004 To August 31, 2007

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

5. County Officer Serving During Examination Period

John Szymanski served as Sheriff during the period March 1, 2004 to August 31, 2007.

SHERIFF
LACKAWANNA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
MARCH 1, 2004 TO AUGUST 31, 2007

This report was initially distributed to:

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

Sheriff
Lackawanna County
200 North Washington Avenue
Scranton, PA 18503

The Honorable Michael J. Washo

Chairman of the Board of Commissioners

The Honorable John Szymanski

Sheriff

The Honorable Ken McDowell

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.