

# COMPLIANCE AUDIT

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Sheriff  
Schuylkill County, Pennsylvania  
For the Period  
September 1, 2018 to August 31, 2022

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April 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Joseph G. Groody  
Sheriff  
Lehigh County  
Pottsville, PA 17901

We have conducted a compliance audit of the Sheriff, Schuylkill County, Pennsylvania (County Officer), for the period September 1, 2018 to August 31, 2022, 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.

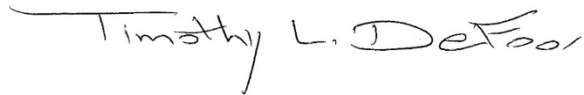
Based on our audit procedures, we conclude that, for the period September 1, 2018 to August 31, 2022, the County Office, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report:

- Missing Records.

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, Schuylkill 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 black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first name.

Timothy L. DeFoor  
Auditor General  
March 10, 2023

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SHERIFF  
SCHUYLKILL COUNTY  
BACKGROUND  
FOR THE PERIOD  
SEPTEMBER 1, 2018 TO AUGUST 31, 2022

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. Effective January 1, 2021, Act 134 of 2020 raised this fee to \$16, Effective January 1, 2022, the same act raised the fee to \$18.
- 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:

The sheriff issued checks to:

Sheriff checks issued to:

Office of Comptroller Operations	<u>\$ 198,206</u>
Pennsylvania State Police	<u>\$ 18,194</u>

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

Joseph G. Groody served as Sheriff during the period September 1, 2018 to August 31, 2022.

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  
SCHUYLKILL COUNTY  
OFFICE OF COMPTROLLER OPERATIONS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
SEPTEMBER 1, 2018 TO AUGUST 31, 2022

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$ 198,206
Disbursements to Office of Comptroller Operations	<u>(198,206)</u>
Balance due Office of Comptroller Operations (County)	<u>-</u>
Audit adjustments	<u>-</u>
Adjusted balance due Office of Comptroller Operations (County) for the period September 1, 2018 to August 31, 2022	<u><u>\$ -</u></u>

SHERIFF  
 SCHUYLKILL COUNTY  
 PENNSYLVANIA STATE POLICE  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD SEPTEMBER 1, 2018 TO AUGUST 31, 2022

Receipts:

Firearms License Validation System Account Fees	\$	18,194
Disbursements to Commonwealth		<u>(18,194)</u>
Balance due Commonwealth (County)		<u>-</u>
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2018 to February 28, 2022	\$	<u><u>-</u></u>

SHERIFF  
SCHUYLKILL COUNTY  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
SEPTEMBER 1, 2018 TO AUGUST 31, 2022

**Finding - Missing Records**

Our audit disclosed that all financial records for the period September 1, 2018 to December 31, 2018 were unavailable for review.

Good internal accounting controls ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

This condition existed because the office failed to maintain all documentation until audited by the Department of the Auditor General. The office stated that receipt records for this period were destroyed by the County Archives (Records Management) department. This department was following the retention policy of the Pennsylvania Historical and Museum Commission's County Records Manual section FN-15 for Daily Cash Records which states that the retention period for receipt records is three years.

**Recommendations**

We recommend that the office establish and implement procedures to ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

**Management's Response**

The County Officer responded as follows:

The Schuylkill County Sheriff's Office went to archives to gather our 2018 records for the state audit. After reaching out to the County archives section we were informed that our 2018 records were destroyed by the Archives Department. This office was also not aware that our records were being destroyed without being transferred to microfiche. To try and prevent this from happening in the future, before the State auditing is complete, we will mark our records as in a hold status. From September 2022 moving forward, our Office will instruct the archives section that no files should be destroyed without confirming that the State Audit is complete for that year.

**Auditor's Conclusion**

During our next audit, we will determine if the office complied with our recommendations.



SHERIFF  
SCHUYLKILL COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
SEPTEMBER 1, 2018 TO AUGUST 31, 2022

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Transmit the Commonwealth's portion of revenue as required by the Office of Comptroller Operations and Pennsylvania State Police.

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

SHERIFF  
SCHUYLKILL COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
SEPTEMBER 1, 2018 TO AUGUST 31, 2022

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 Joseph G. Groody**  
Sheriff

**The Honorable Barron Hetherington**  
Chairperson of the Board of Commissioners

**The Honorable Sharyn Yackenchick**  
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).