

***Westmoreland County
Controller***

AUDITING DEPARTMENT

Jeffrey Balzer

County Controller

Review of

Westmoreland County Treasurer

For the period January 1, 2019 to December 31, 2019

Prepared for

Westmoreland County
Board of Commissioners

Review of

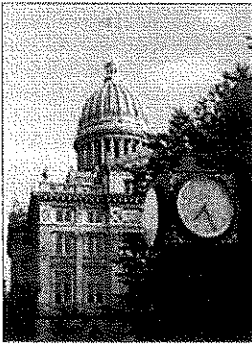
Westmoreland County Treasurer

Presented by

Jeffrey Balzer
County Controller

And

Westmoreland County Auditing Department



Westmoreland County Controller's Office

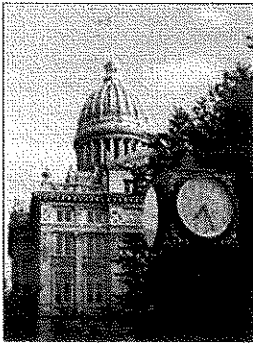
2 North Main St., Suite 111
Greensburg, PA 15601
Phone (724) 830-3115, Fax (724) 830-3134

Jeffrey Balzer, Controller

Email: controller@co.westmoreland.pa.us
On the web at.... www.co.westmoreland.pa.us

Westmoreland County Treasurer
Distribution List
For the period January 1, 2019 to December 31, 2019

1. Jared Squires, Westmoreland County Treasurer
2. Westmoreland County Commissioners
3. Eugene DePasquale, Pennsylvania Auditor General



Westmoreland County Controller's Office

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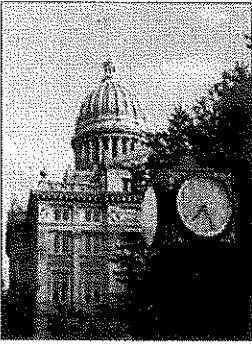
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Westmoreland County Treasurer
Jared Squires
For the period January 1, 2019 to December 31, 2019

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Westmoreland County Controller's Office

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September 21, 2020

Jared Squires
Westmoreland County Treasurer
2 North Main Street, Suite 100
Greensburg, PA 15601

Dear Mr. Squires:

Transmitted herewith for your information is a copy of the review of the Westmoreland County Treasurer, the purpose of which is to determine that proper controls exist over the receipting functions and that adequate internal control exists.

In line with the policy of this office under which all official reports are considered to be public information, a report will be released to the news media or general public upon request.

If there are any questions you may have or comments you desire to make concerning this report, please do not hesitate to contact this office.

Sincerely,

Jeffrey Balzer
County Controller

Westmoreland County Treasurer
Jared Squires
Introduction
For the Period January 1, 2019 to December 31, 2019

The Westmoreland County Treasurer's office is under the jurisdiction of an elected Treasurer, who serves a four year term. During this review period, the County Treasurer was Jared Squires, whose second term began January 1, 2016.

In addition to the elected Treasurer, a First Deputy, a Second Deputy, and five additional full time County employees staff the office.

The Treasurer's Office is responsible for receipting all incoming funds and distributing all outgoing funds. Receipts handled by the Treasurer's Office in 2019 amounted to \$369,787,113.95. Sources of such receipts are from tax collections, grant funding, court costs, etc.

While the receipting of County funds is the Treasurer's primary responsibility, other duties include the collection of revenues from the sale of licenses for dogs, fishing, hunting, bingo, and small games of chance.

The Treasurer's office is included in the scope of the yearly audit of Westmoreland County performed by independent CPAs. This review represents the internal control review conducted by the Internal Audit Department.

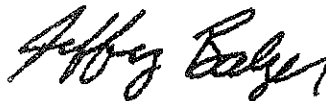
The objectives of this review were to verify that all receipts are properly recorded, and to determine that adequate internal control exists.

The scope of this review included activity from January 1, 2019 to December 31, 2019.

In summary, we are generally satisfied that receipts are properly recorded and that adequate internal control exists.

This report is intended solely for the information and use of the Westmoreland County Treasurer's Office, the Westmoreland County Board of Commissioners, County management and others within the organization, and is not limited to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,



Jeffrey Balzer
County Controller