

***Westmoreland County
Controller***

AUDITING DEPARTMENT

Jeffrey Balzer

County Controller

Audit of

Former Westmoreland County Sheriff

Financial Statements – Modified Cash Basis
For the period January 1, 2019 to December 31, 2019

Prepared for

Westmoreland County
Board of Commissioners

Audit of

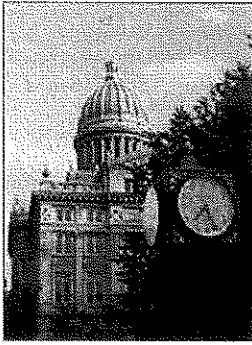
Former Westmoreland County Sheriff

Presented by

Jeffrey Balzer
County Controller

And

Westmoreland County Auditing Department



Westmoreland County Controller's Office

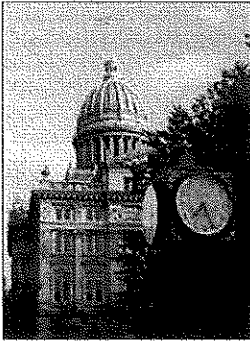
2 North Main St., Suite 111
Greensburg, PA 15601
Phone (724) 830-3115, Fax (724) 830-3134

Jeffrey Balzer, Controller

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

Former Westmoreland County Sheriff
Audit Distribution List
For the period January 1, 2019 to December 31, 2019

1. Jonathan Held, Former Westmoreland County Sheriff
2. Westmoreland County Commissioners
3. Eugene DePasquale, Pennsylvania Auditor General
4. James Albert, Westmoreland County Sheriff



Westmoreland County Controller's Office

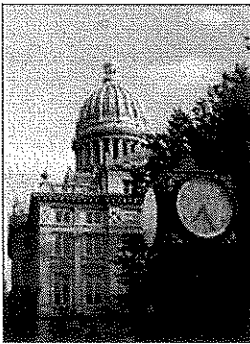
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Former Westmoreland County Sheriff For the period January 1, 2019 to December 31, 2019 Table of Contents

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

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

October 7, 2020

Jonathan Held
Former Westmoreland County Sheriff
P.O. Box 1067
Greensburg, PA 15601

Dear Mr. Held:

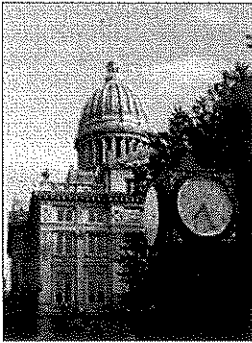
Transmitted herewith for your information is a copy of the audit of the Former Westmoreland County Sheriff's Office, the purpose of which is to express an opinion on the fairness of the presentation of the financial statements for the period January 1, 2019 to December 31, 2019.

In line with the policy of this office under which all official audit 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 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

Independent Auditor's Report

October 7, 2020

Jonathan Held
Former Westmoreland County Sheriff
P.O. Box 1067
Greensburg, PA 15601

Dear Mr. Held:

We have audited the Statement of Assets, Liabilities and Undisbursed Receipts - Modified Cash Basis, of the Former Westmoreland County Sheriff's Office as of December 31, 2019, and the related Statement of Cash Receipts, Disbursements and Balance-Modified Cash Basis for the year then ended, as listed in the Table of Contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Former Westmoreland County Sheriff's Office's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Former Westmoreland County Sheriff's Office' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the Statements of Assets, Liabilities, and Undisbursed Receipts-Modified Cash Basis, of the Former Westmoreland County Sheriff's Office, as of December 31, 2019 and its Cash Receipts, Disbursements, and Balances-Modified Cash Basis for the year then ended on the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. These financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

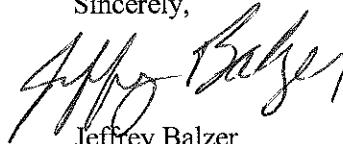
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 7, 2020 on our consideration of The Former Westmoreland County Sheriff's Office' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Other Matters

As discussed in Note 1, the financial statements present only the Former Westmoreland County Sheriff's Office' agency fund activity for the year ended December 31, 2019, and is not intended to be a complete presentation of the Former Sheriff's Office's financial position or results of operation on the modified cash basis of accounting.

Sincerely,



Jeffrey Balzer
County Controller

Former Westmoreland County Sheriff
Statement of Assets, Liabilities and Undisbursed Receipts- Main Account
Modified Cash Basis
As of December 31, 2019

Assets:		
Cash	\$	663,001.48
Petty Cash		650.00
Due from Bank-Check Charges, Bank Errors		<u>133.06</u>
Total Assets		<u><u>663,784.54</u></u>

Liabilities and Undisbursed Receipts:

Due to Individuals, Creditors & Taxing Entities		505,869.77
Due to Westmoreland County		150,711.77
Due to Deputy Surcharge Account		5,400.00
Due to Mod/Rev Account		933.00
Due to Prothonotary		<u>220.00</u>
Sub-total Liabilities and Undisbursed Funds		663,134.54
 Working Fund		 <u>650.00</u>
 Total Liabilities, Undisbursed Receipts and Working Fund	 \$	 <u><u>663,784.54</u></u>

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Statement of Cash Receipts, Disbursements and Balance –Main Account
Modified Cash Basis
For the Period January 1, 2019 to December 31, 2019

Cash Balance - 12/31/2018 \$ 1,442,874.88

Receipts:

Advance Payments	\$ 4,495,713.54
Magistrate Warrants	158,039.01
Gun Permits	235,260.00
Domestic Relations Services	70,551.46
Other	(244.34)
Commonwealth/Deputy Surcharge	-
Precious Metals License	6,650.00
Dealer License	2,109.00
Transport	2,030.41
Fingerprint	1,080.00
Claims	<u>154.00</u>

Total Receipts per Infocon	4,971,343.08
Transfer From Deputy Surcharge Acct (2018 Deposit Error)	<u>8,085.50</u>
Total Receipts	4,979,428.58

Disbursements:

Refunds	3,662,956.21
County Fees	1,006,747.10
Adv, Tax Claim, Mun. Claim, Other Fees	1,080,430.61
Deputy Surcharge	72,000.00
Mod/Rev Validate Fee	<u>11,800.00</u>

Total Disbursements	<u>5,833,933.92</u>
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Balance per book	\$ 588,369.54
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Cash Balance - 12/31/2019	<u>\$ 663,134.54</u>
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Note: The accompanying notes are an integral part of the financial statements

Former Westmoreland County Sheriff
Statement of Assets, Liabilities and Undisbursed Receipts- Deputy Surcharge Account
Modified Cash Basis
As of December 31, 2019

Assets:

Cash	<u>\$ 17,220.00</u>
Total Assets	<u><u>17,220.00</u></u>

Liabilities and Undisbursed Receipts:

Due to Commonwealth of PA	<u>17,220.00</u>
Total Liabilities and Undisbursed Receipts	<u><u>\$ 17,220.00</u></u>

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Statement of Cash Receipts, Disbursements and Balance –Deputy Surcharge Account
Modified Cash Basis
For the Period January 1, 2019 to December 31, 2019

Cash Balance - 12/31/2018		\$ 22,555.50
Receipts:		
Transfer from Sheriff's Main Account	<u>\$ 72,000.00</u>	
Total Receipts		72,000.00
Disbursements:		
Commonwealth of PA	69,250.00	
Transfer to Sheriff's Main Account	<u>8,085.50</u>	
Total Disbursements		<u>77,335.50</u>
Cash Balance - 12/31/2019		<u>\$ 17,220.00</u>

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Statement of Assets, Liabilities and Undisbursed Receipts- Mod/Rev Account
Modified Cash Basis
As of December 31, 2019

Assets:

Cash	\$ <u>2,754.00</u>
Total Assets	<u>2,754.00</u>

Liabilities and Undisbursed Receipts:

Due to Commonwealth of PA	<u>2,754.00</u>
Total Liabilities and Undisbursed Receipts	<u>\$ 2,754.00</u>

Note: The accompanying notes are an integral part of the financial statements

Former Westmoreland County Sheriff
Statement of Cash Receipts, Disbursements and Balance –Mod/Rev Account
Modified Cash Basis
For the Period January 1, 2019 to December 31, 2019

Cash Balance - 12/31/2018		\$	3,184.00
Receipts:			
Transfer from Sheriff's Main Account	<u>11,800.00</u>		
Total Receipts			11,800.00
Disbursements:			
Commonwealth of PA	<u>12,230.00</u>		
Total Disbursements			<u>12,230.00</u>
Cash Balance - 12/31/2019		\$	<u><u>2,754.00</u></u>

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Statement of Assets, Liabilities and Undisbursed Receipts- Unclaimed Funds Account
Modified Cash Basis
As of December 31, 2019

Assets:

Cash	\$ <u> -</u>
Total Assets	<u> -</u>

Liabilities and Undisbursed Receipts:

Funds Due to Individuals	<u> -</u>
Total Liabilities and Undisbursed Receipts	<u> -</u>

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Statement of Cash Receipts, Disbursements and Balance –Unclaimed Funds Account
Modified Cash Basis
For the Period January 1, 2019 to December 31, 2019

Cash Balance - 4/12/19		\$	-
Receipts:			
Transfer from Sheriff's Main Account	-		
Total Receipts			-
Disbursements:			
Funds Due to Individuals	-		
Total Disbursements			-
Cash Balance - 12/31/2019		\$	-

Note: The accompanying notes are an integral part of the financial statements.

Former Westmoreland County Sheriff
Notes to the Financial Statements
For the period January 1, 2019 to December 31, 2019

Note 1: Nature of Entity and Summary of Significant Accounting Policies

Reporting Entity- the financial statements present only the agency fund account of the Former Sheriff's Office for the year ended December 31, 2019 on the modified cash basis of accounting, and is not intended to be a complete presentation of the office's financial position or results of operation on the modified cash basis of accounting.

Basis of Accounting - The books and records of the Former Westmoreland County Sheriff's Office are maintained on the modified cash basis of accounting and, therefore, the financial statements presented herein do not purport to present the results of operations in conformity with accounting principles generally accepted in the United States of America.

Receipts, which include monies collected from Foreign and Domestic Writs, Permits, Dealer Licenses, Precious Metal Licenses, Notary, Advertising, State Deputy Surcharge, etc., are recorded as cash is received.

Disbursements, which include payments to the County Treasurer, Commonwealth of Pennsylvania, Prothonotary, etc., are recorded when the actual payments are made.

Undisbursed receipts result from collections in the current and prior years that have not been paid out at the financial statement date, resulting in balances due to various taxing entities and individuals.

As previously stated, the modified cash basis of accounting differs from accounting principles generally accepted in the United States of America. Under accounting principles generally accepted in the United States of America, revenues are recognized in the period they are earned and expenditures are recognized in the period they are incurred which gives effect to accounts receivable, accounts payable and accrued items.

Note 2: Cash, Cash Equivalents and Investments, Deposits:

The deposits of the Former Westmoreland County Sheriff's Office checking account, at First National Bank, are either insured or collateralized per Act 72 of the Commonwealth of Pennsylvania. Deposits collateralized per Act 72 of the Commonwealth of Pennsylvania, dated August 6, 1971 (act 72) are secured by pooled collateral held by an agent of the County's banks in the bank's name as permitted per the Act.

At December 31, 2019, the Former Westmoreland County Sheriff's Office main checking account at First National Bank, had a carrying value of \$663,031.48 and a bank balance of \$1,158,396.81. The Deputy Surcharge account at First National Bank had a carrying value of \$17,220.00 and a bank balance of \$17,220.00, and the Mod/Rev account had a carrying value of \$4,633.00 and a bank balance of \$4,633.00. The Unclaimed Funds account at First National Bank had a carrying value of \$0.00 and bank balance of \$0.00. At December 31, 2019, the Former Westmoreland County Sheriff's Office petty cash balance totaled \$650.00.

Former Westmoreland County Sheriff
Independent Auditor's Report on Internal Control Over Financial Reporting
And on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

October 7, 2020

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Former Westmoreland County Sheriff's Office, as of and for the year ended December 31, 2019, and the related notes to the financial statements, and have issued our report thereon dated October 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Former Westmoreland County Sheriff Office's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Former Westmoreland County Sheriff Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Former Westmoreland County Sheriff Office's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control 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 and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as items to be material weaknesses:

- Item # 5: Cross Training & Segregation of Duties
- Item # 6: Required Skills, Knowledge, & Experience

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings as items to be significant deficiencies:

- Item #1: Voided Receipts
- Item #2: Submission of Tax Claim Bureau Billings
- Item #3: Case File Documentation
- Item #4: Case Payments
- Item #7: Bank Reconciliation Review
- Item #8: NSF Checks
- Item #9: Missing Receipts

Former Westmoreland County Sheriff
Independent Auditor's Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Former Westmoreland County Sheriff's Office's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

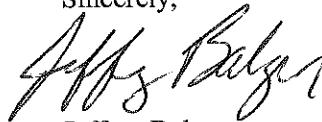
Westmoreland County Sheriff's Office Response to the Findings

Westmoreland County Sheriff's Office response to the findings identified in our audit are described in the accompanying Management Response on page 21. Westmoreland County Sheriff's Office response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Former Westmoreland County Sheriff's Office' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Former Westmoreland County Sheriff's Office' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Jeffrey Balzer
County Controller

Former Westmoreland County Sheriff
Schedule of Findings
For the period January 1, 2019 to December 31, 2019

Item #1: Voided Receipts

Criteria:

All voided receipts should be reviewed and either the voided receipts or the Voided Receipts Reports should be signed off on by management. Documentation should include the reason the void occurred as well as the replacement receipt number where applicable.

Condition/Cause:

During the course of our audit, we noted multiple occurrences where voided receipts were missing and/or the reason for the voids were not documented appropriately.

Effect:

Lack of documentation and proper review may result in the misappropriation or loss of funds due to the office.

Recommendation:

We recommend that all voided receipts are retained with the reason as to why it was voided, along with the replacement receipt number. All voided receipts should be reviewed and signed off on by management.

Item #2: Submission of Tax Claim Bureau Billings

Criteria:

Affidavits should be submitted to the Tax Claim Bureau for payment on a monthly basis.

Condition/Cause:

The services provided by the Sheriff's office specifically the 2019 affidavits, were not billed to the Tax Claim Bureau until December 2019.

Effect:

Lack of management oversight could result in a loss of revenue to the Sheriff's Office.

Recommendation:

We recommend to management that the affidavits be submitted to Tax Claim Bureau on a monthly basis.

Former Westmoreland County Sheriff
Schedule of Findings - Continued
For the period January 1, 2019 to December 31, 2019

Item #3: Case File Documentation

Criteria:

All case file receipts, applications, and copies of licenses should be retained in the appropriate case files.

Condition/Cause:

During our review of case files to receipts, we noted multiple instances where receipts were not retained for Levy, and DJ Execution case files.

Effect:

Inability to verify information from the physical case files to Infocon. Supporting documentation for an audit trail did not exist.

Recommendation:

We recommend all required documentation be retained in the case files in the Sheriff's Office.

Item #4: Case Payments

Criteria:

Revenues receipted for vacated Domestic Relations Order bench warrants should be posted to the appropriate individual case(s) in Teleosoft.

Condition/Cause:

During our review we noted that case payments for Domestic Relation Order warrant services have not been posted to the individual cases in Teleosoft since the end of June 2018.

Effect:

Lack of timely payments not being posted to vacated cases results in the inaccuracy of outstanding balances of these Domestic Relation Warrants.

Recommendation:

We recommend that all revenues received are posted to the appropriate case(s) in a timely manner.

Former Westmoreland County Sheriff
Schedule of Findings - Continued
For the period January 1, 2019 to December 31, 2019

Item #5: Cross Training and Segregation of Duties

Criteria:

Management should have more than one employee trained to handle all accounting functions.

Condition/Cause:

We noted during our audit, that no other employees with adequate training were available to perform the various duties typically performed by the Office Manager.

Effect:

Without adequate cross training, this results in the lack of internal control over the daily and monthly bank to book reconciliation procedures. There is also an increased risk of fraud, and that errors and variances may occur and will not be corrected and resolved on a timely basis.

Recommendation:

We recommend management have more than one employee trained to handle all accounting functions and these functions be segregated among management on a daily/monthly basis. These individuals should possess the appropriate skills, knowledge and experience to perform daily/monthly balancing, reconciliations, and related analysis including the resolution and correction of any variances.

Item #6: Required Skills, Knowledge, & Experience

Criteria:

Management personnel performing the accounting functions should have the required skills, knowledge, and experience to perform the duties. Additionally, management should have more than one employee with required skills, knowledge and experience trained to handle the accounting functions.

Condition/Cause:

We noted during the audit that monthly reconciliations were not always accurate and not performed in a timely manner. We also noted months where monthly reconciliations were not done. Additionally, items were not always processed properly. Checks were deposited without being properly receipted into the Infocon system. Bank statement adjustments were not followed up on with the bank.

Effect:

Without adequate skills, knowledge, and experience, many mistakes were made and not caught and corrected in a timely manner. This also resulted in lack of internal control since monthly reconciliation procedures were not followed. In addition, undetected errors could result in loss of funds and may result in ongoing fraud.

Recommendation:

We recommend the management personnel performing the accounting functions possess adequate skills, knowledge, and experience to accurately perform the required duties. We recommend that management have more than one employee trained to handle the accounting functions.

Former Westmoreland County Sheriff
Schedule of Findings - Continued
For the period January 1, 2019 to December 31, 2019

Item #7: Bank Reconciliation Review

Criteria:

Bank reconciliations should be reviewed for accuracy and signed by both the preparer and management on a monthly basis.

Condition/Cause:

We noted that the bank reconciliations for all four accounts were not signed by Sheriff Jonathan Held or any other member of management for the months of May through December 2019.

Effect:

Lack of management oversight increases the risk of theft or fraud and the risk of misstatement of the financial statements.

Recommendations:

We recommend that monthly bank reconciliations be signed by the preparer and by management.

Item #8: NSF Checks

Criteria:

Management should take immediate action on NSF checks.

Condition/Cause:

Two NSF checks (\$250.00 and \$2,500.00) from the month of June 2019 were not addressed until December 2019. The receipts for these two NSF checks were not voided. In addition, no due diligence was done to follow up on these checks and no attempt was made to collect the monies. NSF fees were also not collected until a prior Office Manager was brought in to assist in the operations late in 2019.

Effect:

The Sheriff's Main account was short by the amount of the unrecovered NSF checks until they were addressed in December. Additionally, the check for \$2,500.00 was applied to a case and a refund check was issued in the amount of \$2,435.00 against the NSF check. This could have resulted in a loss of funds in the amount of \$4,935.00 plus a \$25.00 NSF fee.

Recommendation:

We recommend the Sheriff's office address NSF checks as soon as they receive notification from the bank. The receipt for the monies receipted should be voided immediately and attempts should be made to recover the funds from the check issuer in addition to the \$25.00 NSF fee.

Former Westmoreland County Sheriff
Schedule of Findings - Continued
For the period January 1, 2019 to December 31, 2019

Item #9: Missing Receipts

Criteria:

All receipting done by management should be copied, retained and approved by the Sheriff.

Condition/Cause:

During our testing, we noted that multiple receipts could not be located; therefore we unable to verify that they were approved by the Sheriff.

Effect:

Loss of receipt copies could indicate fraudulent activities and loss of income for the Sheriff's office.

Recommendations:

We recommend that all receipting performed by management be copied and signed off by the Sheriff.

Former Westmoreland County Sheriff
 Compliance with Prior Year's Findings
 For the period January 1, 2019 to December 31, 2019

At completion of the 2018 audit, we made six recommendations for improving the Westmoreland County Sheriff's Office accounting procedures and internal controls. The following is the status of those recommendations.

	Recommendation Complied With		
	<u>YES</u>	<u>NO</u>	<u>IN PROCESS</u>
Item #1: Voided Receipts		X	
Item #2: Invoicing		X	
Item #3: Case File Documentation		X	
Item #4: Case Payments		X	
Item #5: Cross Training		X	
Item #6: Passwords	X		

Westmoreland County Controller's Office
2 North Main St.
Greensburg, PA 15601


10/07/2020

To Whom it May Concern:

I have received the Audit report for the timeframe of January 1, 2019 to December 31, 2019. Regarding the Audit Findings, there is good reason for the issues that have been presented. Within a short period of time, there were three Office Managers working for me. The first one left The Sheriff's Office by transferring to your Office. The next Office Manager had an extremely poor performance, which was brought to my attention by your Office; and she was subsequently terminated because of this poor performance. My final Office Manager was burdened with the task of "cleaning up the mess" of the previous Office Manager, in addition to performing the duties of her position.

Regarding the finding of "Submission of Tax Claim Billings," the single invoice that was initially missing had been sent to Records Retention by accident. We did retrieve it, and subsequently submitted it to the Auditor Katie Provias. If you should need anything else in the future, please feel free to contact me.

Sincerely,


Jonathan Held