

***Westmoreland County
Controller***

AUDITING DEPARTMENT

Jeffrey Balzer

County Controller

Audit of

Westmoreland County Sheriff's Office

Financial Statements – Modified Cash Basis
For the period January 1, 2020 to December 31, 2020

Prepared for

Westmoreland County
Board of Commissioners

Audit of

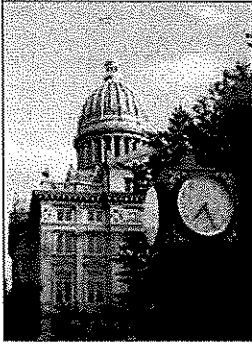
Westmoreland County Sheriff's Office

Presented by

Jeffrey Balzer
County Controller

And

Westmoreland County Auditing Department



Westmoreland County Controller's Office

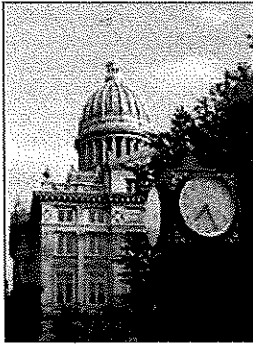
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Jeffrey Balzer, Controller

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

Westmoreland County Sheriff's Office
Audit Distribution List
For the period January 1, 2020 to December 31, 2020

1. James Albert, Sheriff
2. Board of Commissioners
3. Honorable Rita D. Hathaway, President Judge
4. Timothy L. DeFoor, Pennsylvania Auditor General



Westmoreland County Controller's Office

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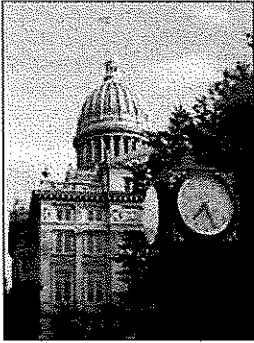
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Westmoreland County Sheriff's Office
For the period January 1, 2020 to December 31, 2020

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Jeffrey Balzer, Controller

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September 24, 2021

James Albert
Westmoreland County Sheriff
2 North Main Street, Basement
Greensburg, PA 15601

Dear Mr. Albert:

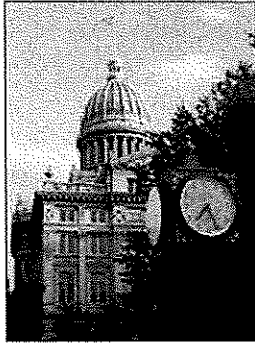
Transmitted herewith for your information is a copy of the audit of the Westmoreland County Sheriff's Office, the purpose of which is to express an opinion on the fairness of the presentation of the financial statements for the period January 1, 2020 to December 31, 2020.

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
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Jeffrey Balzer, Controller

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Independent Auditor's Report

September 24, 2021

James Albert
Westmoreland County Sheriff
2 North Main Street, Basement
Greensburg, PA 15601

Dear Mr. Albert:

We have audited the Statement of Assets, Liabilities and Undisbursed Receipts- Modified Cash Basis, of the Westmoreland County Sheriff Office as of December 31, 2020, 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 Westmoreland County Sheriff 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 Westmoreland County Sheriff Office's 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 statement.

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 Statement of Assets, Liabilities, and Undisbursed Receipts-Modified Cash Basis, of the Westmoreland County Sheriff Office, as of December 31, 2020 and its Cash Receipts, Disbursements, and Balance-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.

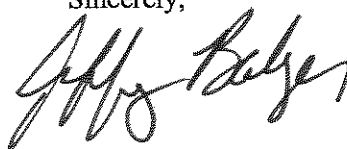
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2021 on our consideration of the Westmoreland County Sheriff Office's 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 Westmoreland County Sheriff Office's agency fund activity for the year ended December 31, 2020, and is not intended to be a complete presentation of the Westmoreland County Sheriff Office's financial position or results of operation on the modified cash basis of accounting.

Sincerely,



Jeffrey Balzer
County Controller

Westmoreland County Sheriff's Office
Statement of Assets, Liabilities and Undisbursed Receipts-Main Account
Modified Cash Basis
As of December 31, 2020

Assets:	
Petty Cash	\$ 650.00
Cash	484,075.80
Due to Sheriff's Office-Check Charges	201.33
Due to Sheriff's Office-NSF Fee	<u>12.00</u>
Total Assets	<u><u>484,939.13</u></u>
Liabilities and Undisbursed Receipts:	
Working Fund	650.00
Due to Individuals, Creditors & Taxing Entities	400,974.85
Due to Westmoreland County	76,967.28
Due to Deputy Surcharge Account	4,850.00
Due to Mod/Rev Account	1,343.00
Due to Prothonotary	<u>154.00</u>
Total Liabilities, Undisbursed Receipts and Working Fund	<u><u>\$ 484,939.13</u></u>

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

Westmoreland County Sheriff's Office
Statement of Cash Receipts, Disbursements and Balance-Main Account
Modified Cash Basis
For the Period January 1, 2020 to December 31, 2020

Cash Balance - 12/31/2019		\$	663,134.54
Receipts:			
Advance Payments	2,772,101.99		
Gun Permits	240,080.00		
Domestic Relations Services	194,939.48		
Magistrate Warrants	123,128.25		
Other	108,611.58		
Commonwealth/Deputy Surcharge	9,220.00		
Precious Metals License	5,500.00		
Dealer License	3,135.00		
Transport	1,073.74		
Fingerprint	145.00		
NSF Fees	75.00		
Claims	152.00		
Total Receipts per Infocon			3,458,162.04
Less 2019 Receipts Booked in 2020			<u>(74,765.00)</u>
Total Receipts			3,383,397.04
Disbursements:			
Refunds	1,973,250.22		
County Fees	1,046,558.60		
Adv, Tax Claim, Mun. Claim, Other Fees	483,642.63		
Deputy Surcharge	47,210.00		
Mod/Rev Validate Fee	11,468.00		
Bank Charges	125.00		
Total Disbursements per Infocon			3,562,254.45
Less NSF Fee Booked into Infocon in error			<u>(12.00)</u>
Total Disbursements			3,562,242.45
Balance per book			484,289.13
Cash Balance - 12/31/2020			<u>484,075.80</u>
Variance		\$	<u><u>213.33</u></u>

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

Westmoreland County Sheriff's Office
Statement of Assets, Liabilities and Undisbursed Receipts-Deputy Surcharge Account
Modified Cash Basis
As of December 31, 2020

Assets:		
Cash	\$	<u>10,450.00</u>
Total Assets		<u><u>10,450.00</u></u>
Liabilities and Undisbursed Receipts:		
Due to Commonwealth of PA		<u>10,450.00</u>
Total Liabilities and Undisbursed Receipts	\$	<u><u>10,450.00</u></u>

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

Westmoreland County Sheriff's Office
Statement of Cash Receipts, Disbursements and Balance-Deputy Surcharge Account
Modified Cash Basis
For the Period January 1, 2020 to December 31, 2020

Cash Balance - 12/31/2019		\$ 17,220.00
Receipts:		
Transfer from Sheriff's Main Account	47,210.00	
Total Receipts		47,210.00
Disbursements:		
Commonwealth of PA	53,980.00	
Total Disbursements		53,980.00
Cash Balance - 12/31/2020		\$ 10,450.00

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

Westmoreland County Sheriff's Office
Statement of Assets, Liabilities and Undisbursed Receipts-Mod/Rev Account
Modified Cash Basis
As of December 31, 2020

Assets:	
Cash	\$ <u>4,251.00</u>
Total Assets	<u>4,251.00</u>
Liabilities and Undisbursed Receipts:	
Due to Commonwealth of PA	<u>4,251.00</u>
Total Liabilities and Undisbursed Receipts	<u>\$ 4,251.00</u>

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

Westmoreland County Sheriff's Office
Statement of Cash Receipts, Disbursements and Balance-Mod/Rev Account
Modified Cash Basis
For the Period January 1, 2020 to December 31, 2020

Cash Balance - 12/31/2019		\$	2,754.00
Receipts:			
Transfer from Sheriff's Main Account	<u>11,468.00</u>		
Total Receipts			11,468.00
Disbursements:			
Commonwealth of PA	<u>9,971.00</u>		
Total Disbursements			<u>9,971.00</u>
Cash Balance - 12/31/2020		\$	<u><u>4,251.00</u></u>

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

Westmoreland County Sheriff's Office
Statement of Assets, Liabilities and Undisbursed Receipts-Unclaimed Funds Account
Modified Cash Basis
As of December 31, 2020

Assets:		
Cash	\$	<u>-</u>
Total Assets		<u><u>-</u></u>
Liabilities and Undisbursed Receipts:		
Funds Due to Individuals		<u>-</u>
Total Liabilities and Undisbursed Receipts	\$	<u><u>-</u></u>

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

Westmoreland County Sheriff's Office
Statement of Cash Receipts, Disbursements and Balance-Unclaimed Funds Account
Modified Cash Basis
For the Period January 1, 2020 to December 31, 2020

Cash Balance - 12/31/19		\$	-
Receipts:			
Transfer from Sheriff's Main Account	-		
Total Receipts			-
Disbursements:			
Funds Due to Individuals	-		
Total Disbursements			-
Cash Balance - 12/31/2020		\$	-

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

Westmoreland County Sheriff's Office
Notes to the Financial Statements
For the period January 1, 2020 to December 31, 2020

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

The Reporting Entity-The financial statements present only the agency fund account of the Sheriff Office for the year ended December 31, 2020 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 Westmoreland County Sheriff 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.

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

Deposits:

All of the First Commonwealth Bank deposits of the Westmoreland County Sheriff Office 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 as permitted per the Act.

At December 31, 2020, the Westmoreland County Sheriff Office's Main Checking account had a combined carrying value of \$484,075.80 and a combined bank balance of \$825,494.93; the Deputy Surcharge Account at First Commonwealth bank had a carrying value of \$10,450.00 and bank balance of \$10,450.00; and the Mod/Rev Account had a carrying value of \$4,251.00 and bank balance of \$4,251.00. All balances were covered by federal depository insurance. At December 31, 2020, the Westmoreland County Sheriff Office's petty cash fund totaled \$650.00.

Westmoreland County Sheriff's Office
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

September 24, 2021

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 Westmoreland County Sheriff's Office, as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated September 24, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 Westmoreland County Sheriff Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 deficiency described in the accompanying Schedule of Findings as an item to be a material weakness.

Item # 1: Segregation of Duties/Cross Training

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 # 2: Petty Cash
Item # 3: Timely Deposit of County Money
Item # 4: Check Signing
Item # 5: Gun Permit Reconciliation

Item # 6: Management Receipting
Item # 7: Voided Receipts
Item # 8: Case File Documentation

Westmoreland County Sheriff's Office
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 Westmoreland County Sheriff Office's financial statement(s) 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*.

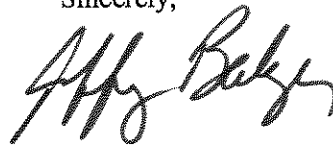
Westmoreland County Sheriff Office's Response to Finding

Westmoreland County Sheriff Office's response to the findings identified in our audit is described in the accompanying Management Response on page 20. Westmoreland County Sheriff Office's 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 Westmoreland County Sheriff Office's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Westmoreland County Sheriff Office's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Jeffrey Balzer
County Controller

Westmoreland County Sheriff's Office
Schedule of Findings
For the Period January 1, 2020 to December 31, 2020

Item #1: Cross Training and Segregation of Duties

Criteria:

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

Condition/Cause:

We noted during our audit that there were no back-up employees with adequate training available to perform the various duties typically performed by the Office Manager during 2020. Additionally, for multiple months of 2020, there was not an Assistant Office Manager, so the Office Manager was performing all accounting functions. We also noted occasions where management staff was voiding their own receipts.

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.

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.

The Sheriff's Office addressed this issue during the time of the audit. They reassigned job duties to members of management and staff to ensure proper segregation.

Item # 2: Petty Cash

Criteria:

Petty cash funds have been established first as change funds for offices with cash transactions and second to make minor emergency or necessary business purchases.

Condition/Cause:

We noted during the audit that petty cash funds were used for items which were not appropriate and necessary business expenses. We also noted occasions when items were purchased from retail stores when the Purchasing Department should have been contacted to facilitate and acquire the item needed. In addition, there were several occasions when sales tax was charged on items purchased and the sales tax was paid.

Effect:

Misuse of petty cash fund can result in improper expense being incurred by the County and increases the risk of loss or theft.

Recommendation:

We recommend the Sheriff's Office only use petty cash for necessary and appropriate business expenses. We also recommend the Purchasing Department be contacted to verify the item is not kept in stock or cannot be acquired at a discount through a commonly used supplier. In addition, sales tax should not be paid on items which are purchased using petty cash. Westmoreland County holds a blanket sales tax exemption. We also recommend the Sheriff's Office contact the Controller's Office if there is any question on what is a reimbursable purchase.

Westmoreland County Sheriff's Office
Schedule of Findings - Continued
For the Period January 1, 2020 to December 31, 2020

Item # 3: Timely Deposit of County Money

Criteria:

Checks written to the county should be remitted and deposited timely.

Condition/Cause:

We noted various instances where receipts were not deposited timely. We noted payments receipted on September 9th were not deposited until September 14th. We also noted payments received on August 24th were not deposited until September 15th. This was a delay of 14 business days. Another instance of a check that was not deposited timely, a payment received on March 24th was not deposited until April 23rd. The was a delay of 21 business days.

Effect:

Delays in deposit can result in delayed remittance to the County and increases the risk of loss or theft.

Recommendation:

We recommend that the Sheriff's Office deposit receipts on a daily basis when payments are received.

Item #4: Check Signing

Criteria:

Checks should be reviewed for accuracy and signed by Sheriff James Albert.

Condition/Cause:

We noted 15 checks were distributed without proper signature.

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 each check be signed with the proper signature.

Westmoreland County Sheriff's Office
Schedule of Findings - Continued
For the Period January 1, 2020 to December 31, 2020

Item # 5: Gun Permit Reconciliation

Criteria:

The Sheriff's Office should maintain and reconcile the handwritten gun permit log to the Pa State Police License to Carry Report generated from the Pennsylvania State System daily. The Sheriff's Office should also note or detail anything exceptional that occurred each day on the report.

Condition/Cause:

We noted the Sheriff's Office was not reconciling the handwritten report to the PA State Police License report from the Pennsylvania State System. We also noted the Sheriff's Department was issuing new renewals instead of utilizing the edit option in the system to make changes. This resulted in two citizens being overcharged \$15.00 for their duplicate permits.

Effect:

Lack of reconciliation increases the risk of theft or fraud. This also can result in the overcharging of monies to citizens.

Recommendation:

We recommend that the Sheriff's Office reconcile the handwritten payment log to the Pa State Police License to Carry Report daily, noting any unusual or exceptional occurrences on the reports. We also recommend that Sheriff's Office issue a refund to the two citizens who were overcharged.

The Sheriff's Office began addressing this finding during the audit. The gun permit staff has begun to reconcile the reports to ensure these mistakes are caught on the day the monies are collected.

Item #6: Management Receipting

Criteria:

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

Condition/Cause:

None of the receipts that were receipted by a member of management were retained or had been signed off on by the Sheriff. We also noted that these receipts were not being retained in a file. We also noted there were members of management who voided their own receipts.

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. We also recommend that these receipts be retained in a file or folder. In addition, we recommend that no member of the Sheriff's Office be permitted to void their own receipts.

The Sheriff's Office began addressing this finding during the audit. They have begun retaining all management receipts in a folder. The Sheriff has also begun to signing off on all management receipts

Westmoreland County Sheriff's Office
Schedule of Findings - Continued
For the Period January 1, 2020 to December 31, 2020

Item #7: 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 the voided receipts were being retained in a monthly folder. However, we noted there was generally no documentation on each receipt noting the reason why the receipt was voided, no signature approving the void and no replacement receipt was noted, if applicable.

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.

The Sheriff's Office began addressing this finding during the audit. They are now documenting the reason for the void and noting the replacement receipt number. The Sheriff is also signing off on all voids.

Item #8: 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.

The Sheriff's Office began addressing this finding during the audit. They have begun retaining all required documentation in the case file.

Westmoreland County Sheriff's Office
 Compliance with Prior Year's Findings
 For the period January 1, 2020 to December 31, 2020

At completion of the 2019 audit, we made 9 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: Submission of Tax Claim Bureau Billings	X		
Item #3: Case File Documentation		X	
Item #4: Case Payments	X		
Item #5: Cross Training		X	
Item #6: Required Skills, Knowledge & Experience	X		
Item #7: Bank Reconciliation Review	X		
Item #8: NSF Checks	X		
Item #9: Management Receipts			X



WESTMORELAND COUNTY SHERIFF'S OFFICE

JAMES ALBERT, SHERIFF

2 NORTH MAIN ST
GREENSBURG, PA 15601
724-830-3457



9/24/2021

Dear Jeffrey Balzer,

First, we would like to thank you and the entire audit staff for all their help working with our office manager in completing our 2020 audit.

We are in agreement with the all audit findings and have taken the necessary steps to correct the items that you found to be out of compliance with the county controller's office. .

Our goal is to comply with the standards and regulations set forth by the controller's office and the county of Westmoreland.

Kind Regards,

James Albert

Westmoreland County Sheriff