

COMPLIANCE AUDIT

Sheriff

Delaware County, Pennsylvania
For the Period
September 1, 2019 to August 31, 2023

October 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Jerry L. Sanders, Jr.
Sheriff
Lehigh County
Media, PA 19063

We have conducted a compliance audit of the Sheriff, Delaware County, Pennsylvania (County Officer), for the period September 1, 2019 to August 31, 2023, 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 Pennsylvania Commission on Crime and Delinquency 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, 2019 to August 31, 2023, the County Officer, 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.

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 Pennsylvania Commission on Crime and Delinquency 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 County Officer's management. We appreciate the courtesy extended to us by the Delaware County Sheriff 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 from the start of the name.

Timothy L. DeFoor
Auditor General
September 19, 2024

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SHERIFF
DELAWARE COUNTY
BACKGROUND
FOR THE PERIOD
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

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 Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police. These include monies collected for the following surcharges and fees:

- Sheriff and 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.
- 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:

Sheriff checks issued to:

Commission on Crime & Delinquency	<u>\$ 1,417,740</u>
Pennsylvania State Police	<u>\$ 46,276</u>

This balance reflects a summary of receipts and disbursements on behalf of the Pennsylvania Commission on Crime and Delinquency and the Pennsylvania State Police.

Jerry L. Sanders, Jr. served as Sheriff during the period September 1, 2019 to August 31, 2023.

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 Commission on Crime and Delinquency 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
 DELAWARE COUNTY
 PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 SEPTEMBER 1, 2019 TO AUGUST 31, 2023

Receipts:

Deputy Sheriff's Training and Education Surcharges	\$	1,417,740
Disbursements to Commission on Crime & Delinquency		<u>(1,417,740)</u>
Balance due Commonwealth (County)		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2019 to August 31, 2023	\$	<u><u>-</u></u>

SHERIFF
DELAWARE COUNTY
PENNSYLVANIA STATE POLICE
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

Receipts:

Firearms License Validation System Account Fees	\$ 46,276
Disbursements to Commonwealth	<u>(46,276)</u>
Balance due Commonwealth (County)	-
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period September 1, 2019 to August 31, 2023	<u><u>\$ -</u></u>

SHERIFF
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
SEPTEMBER 1, 2019 TO AUGUST 31, 2023

This report was initially distributed to:

Mr. Harrison Brooks
Commonwealth Accountant Manager
Office of Comptroller Operations
Accounts Receivable

Corporal Daniel McGough, Jr.
Pennsylvania State Police
Firearm Records Unit

Mr. Derin Myers
Director
Office of Financial Management and Administration
Pennsylvania Commission on Crime and Delinquency

The Honorable Jerry L. Sanders, Jr.
Sheriff

Dr. Monica Taylor
Chairperson of County Council

The Honorable Joanne Phillips
Controller

This report is a matter of public record and is available online at 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.