

PERFORMANCE AUDIT REPORT

Pennsylvania Commission on Crime and Delinquency

Education and Training Accounts for Sheriffs and Deputy
Sheriffs and Constables

Revenues and Expenditures of the First Chance Trust Fund

August 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

July 24, 2025

Ms. Kirsten E. Kenyon
Executive Director
Pennsylvania Commission on Crime and Delinquency
3101 North Front Street
Harrisburg, PA 17110

Dear Ms. Kenyon:

This report contains the results of the Department of the Auditor General's performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) regarding the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts (training accounts) and the First Chance Trust Fund (Trust Fund).

The audit was conducted under the authority of the Subchapter on Sheriff and Deputy Sheriff Education and Training;¹ the Subchapter on Constables' Training;² the Subchapter on the First Chance Trust Fund;³ and the department's primary audit authority under Sections 402 and 403 of The Fiscal Code (Code).⁴ Our performance audit covered the period July 1, 2023, through June 30, 2024, and included the following two audit objectives:

- Determine whether the Education and Training accounts for Sheriffs and Deputy Sheriffs under Act 134 of 2020 and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.
- Determine whether revenues and expenditures of the First Chance Trust Fund under Act 44 of 2017 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.

¹ 44 Pa.C.S. § 7421 *et seq.* (Act 134 of 2020, effective January 1, 2021); *see* Section 7430(e).

² 44 Pa.C.S. § 7141 *et seq.* (Act 49 of 2009, effective December 8, 2009); *see* Section 7149(e).

³ 72 P.S. § 1751-A.1 *et seq.* (added by Act 44 of 2017, effective November 29, 2017, as amended by Act 42 of 2018 effective June 22, 2018); *see* Section 1754-A.1(g).

⁴ 72 P.S. §§ 402 and 403. The audit was also conducted in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.⁵ We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our methodology to satisfy these audit objectives, along with our evaluation of management's internal controls significant to these audit objectives, is included in *Appendix A* of this report. This report presents two findings and eight recommendations for PCCD.

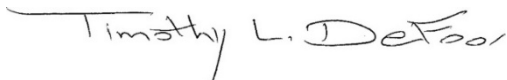
In ***Finding 1***, we found that PCCD approved and accurately processed the training accounts' financial transactions and complied with applicable laws and regulations related to the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts.

In ***Finding 2***, we found that PCCD received the appropriate amount of Trust Fund revenue and appropriately reimbursed the expenditures of the grantees, thereby complying with applicable laws and regulations, grant agreements, and policies and procedures. However, we identified weaknesses related to PCCD's application review process. We found that PCCD failed to maintain conflict of interest forms for grant application reviewers and has deficient documentation and recordkeeping for its review and scoring processes. We believe implementing our recommendations will help strengthen PCCD's grant application review and awarding processes.

We also conducted procedures to determine the status of PCCD's actions taken to implement the recommendations we presented in our prior audit report issued in December 2021. We found that PCCD adequately implemented our recommendations from that report and consider these resolved.

In closing, we thank PCCD for its cooperation and assistance during the audit. PCCD management agreed or partially agreed with six of our eight recommendations; however, they disagreed with two of our recommendations. We conclude on PCCD's responses in the *Auditor's Conclusion to PCCD's Response* section in this report. We reserve the right to follow up at an appropriate time to determine whether and to what extent our recommendations have been implemented.

Sincerely,



Timothy L. DeFoor
Auditor General

⁵ U.S. Government Accountability Office. *Government Auditing Standards*. 2018 Revision Technical Update April 2021.

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Executive Summary

This report presents the results of our performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) regarding the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts and the First Chance Trust Fund (Trust Fund). Our **two audit objectives** were: (1) Determine whether the Education and Training accounts for Sheriffs and Deputy Sheriffs under Act 134 of 2020 and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines; and (2) Determine whether revenues and expenditures of the First Chance Trust Fund under Act 44 of 2017 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines. The audit period was July 1, 2023, through June 30, 2024.

Our audit results are contained in two findings with eight recommendations specifically related to improving operations over the Trust Fund grant award process. PCCD management agreed or partially agreed with six of our recommendations and disagreed with two of our recommendations. We have included our response in the *Auditor's Conclusion to PCCD's Response* section of this audit report.

Finding 1 – PCCD complied with applicable laws and regulations related to the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts.

As part of our audit procedures, we performed analytical procedures to analyze the training accounts' activity and review expenditures, revenue, and commitment transactions. We also verified that PCCD complied with applicable policies, procedures, and guidelines related to the training accounts by judgmentally selecting a total of 41 revenue transactions including 16 transactions related to Sheriffs and Deputy Sheriffs and 25 transactions related to Constables and a total of 50 expenditure transactions including 25 transactions related to Sheriffs and Deputy Sheriffs and 25 transactions related to Constables for review.

We found that PCCD adequately complied with applicable laws, regulations, policies and procedures, and that both the Sheriffs and Deputy Sheriffs and Constables' revenue and expenditure amounts were reasonable and accurately documented and recorded for the audit period. We offered **no recommendations** to PCCD for this finding.

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Finding 2 – Opportunities exist to enhance accountability and transparency in the Trust Fund grant award process.

As part of our audit procedures, we: 1) reviewed pertinent Trust Fund policies and annual reports, interviewed and corresponded with PCCD and the Pennsylvania Department of Corrections (DOC) management; 3) performed a review of 10 judgmentally selected applications from the listing of 56 applicants;⁶ 4) determined the amount of revenue deposited into the Trust Fund's account from DOC; and 5) ensured all of the grantees' expenditures were reimbursed in accordance with applicable laws and regulations, grant agreements, and policies and procedures.

We found that the Trust Fund revenues and expenditures adequately complied with applicable laws, regulations, and policies and procedures. PCCD received the appropriate amount of revenue from DOC and PCCD appropriately reimbursed the expenditures of the grantees. However, we identified several areas for improvement in the grant award process.

Specifically, PCCD failed to maintain conflict of interest forms for application reviewers and documentation to support the application review and scoring processes. Our audit found a lack of documentation to verify that an administrative review was completed to ensure the applications included all the necessary components as outlined by the *Letter of Intent* before being considered for further review pursuant to its policy. We also found the scoring checklist used did not specifically mirror the criteria outlined in the *Letter of Intent*, as required; the scoring checklists did not include adequate explanations to justify and explain the ratings given by each reviewer for each of the questions included on the scoring checklists; and the numeric score each applicant received did not correlate to whether the application was recommended for funding by the reviewer. Additionally, the scoring checklists lacked a digital or physical sign-off by the reviewer, which would affirm acknowledgement of their review and results. Our audit procedures further found that PCCD did not maintain meeting minutes to support the reconciliation meeting to support how the review team reconciled the differences in their award recommendations.

We also noted that PCCD should consider whether the \$1.4 million Trust Fund balance could benefit vulnerable at-risk children/youth through another open solicitation in the near future. We offer **eight recommendations** to PCCD to improve the issues identified by our audit work.

⁶ The listing of applicants provided by PCCD management included 41 community-based organizations and 15 school districts. The ten judgmentally selected applications reviewed included the six applicants selected for award and four applicants not selected for award.

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Introduction and Background

This report by the Department of the Auditor General presents the results of a performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) relating to the education and training accounts for Sheriffs and Deputy Sheriffs and Constables, as well as revenues and expenditures of the First Chance Trust Fund. The audit was conducted under the authority of the Subchapter on Sheriff and Deputy Sheriff Education and Training⁷; the Subchapter on Constables' Training;⁸ the Subchapter on the First Chance Trust Fund;⁹ and the department's primary audit authority under Sections 402 and 403 of The Fiscal Code (Code).¹⁰

Our performance audit consisted of the following **two objectives** and covered the period of July 1, 2023, through June 30, 2024:

- Determine whether the Education and Training accounts for Sheriffs and Deputy Sheriffs under Act 134 of 2020 and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.
- Determine whether revenues and expenditures of the First Chance Trust Fund under Act 44 of 2017 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.

Additionally, we conducted procedures to determine the status of the prior audit findings and implementation of the related recommendations contained in the prior audit report released in October 2021. Our methodology to satisfy our objectives, along with our evaluation of management's internal controls significant to the objectives, is included in *Appendix A* of this audit report.

In the sections that follow, we present background information on PCCD and the Sheriffs and Deputy Sheriffs and Constables' education and training programs, and the restricted accounts maintained within the Commonwealth's General Fund for monies appropriated to PCCD for

⁷ 44 Pa.C.S. § 7421 *et seq.* (Act 134 of 2020, effective January 1, 2021); *see* Section 7430(e).

⁸ 44 Pa.C.S. § 7141 *et seq.* (Act 49 of 2009, effective December 8, 2009); *see* Section 7149(e).

⁹ 72 P.S. § 1751-A.1 *et seq.* (added by Act 44 of 2017, effective November 29, 2017, as amended by Act 42 of 2018 effective June 22, 2018); *see* Section 1754-A.1(g).

¹⁰ 72 P.S. §§ 402 and 403. The audit was also conducted in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States.

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financing the training programs. Additionally, we describe the history and activity of the First Chance Trust Fund, which was established in the fall of 2017.¹¹

Pennsylvania Commission on Crime and Delinquency and its Mission

PCCD was established by the Pennsylvania General Assembly in 1978¹² to enhance the quality, coordination, and planning within the criminal and juvenile justice systems, to facilitate the delivery of services to victims of crime, and to increase the safety of our communities.¹³ As part of this mission, PCCD, along with the Sheriff and Deputy Sheriff Education and Training Board and the Constables' Education and Training Board administer the education and training programs for sheriffs, deputy sheriffs, and constables.¹⁴ In the fall of 2017, the Pennsylvania General Assembly created the First Chance Trust Fund and mandated PCCD to administer the fund.¹⁵

Sheriffs and Deputy Sheriffs and Constables Education and Training Programs and Accounts

All sheriffs, deputy sheriffs, and constables must complete basic training and continuing education requirements to achieve and maintain certification. Act 134 of 2020 includes provisions related to training for the state's 67 county sheriffs and their deputies.¹⁶ The Constable training provisions were enacted by Act 49 of 2009.¹⁷

Within the Commonwealth's General Fund, two separate education and training accounts for Sheriffs and Deputy Sheriffs and Constables are used to pay for training program expenses, program administration costs, reimbursements to counties for salaries while attending training, and other costs of the respective boards. The accounts are funded through surcharges assessed by magisterial district judge offices, county courts, and prothonotaries for services rendered by

¹¹ Act 44 of 2017, effective on November 29, 2017.

¹² 71 P.S. § 1190.22 (Act 274 of 1978, as last amended by Act 196 of 2012).

¹³ <https://www.pccd.pa.gov/AboutUS/Pages/default.aspx> (accessed January 31, 2025).

¹⁴ 44 Pa.C.S. §§ 7425 (relating to [Sheriff/Deputy Sheriff's] Training program); 7426 (relating to Continuing education), 7144 (relating to [Constables] Program established), and 7146 (relating to Continuing education).

¹⁵ 72 P.S. §§ 1751-A.1 to 1755-A.1.

¹⁶ 44 Pa.C.S. § 7421 *et seq.*; see Sections 7427, 7428.

¹⁷ 44 Pa.C.S. § 7141 *et seq.*; see Sections 7144, 7146.

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sheriffs and deputy sheriffs and constables.¹⁸ PCCD is responsible for overseeing these accounts and ensuring that account disbursements are following established laws and regulations.

In July 2017, with PCCD's approval, the Sheriff and Deputy Sheriff Training Board suspended reimbursements to counties for salaries of sheriffs and deputy sheriffs earned while attending training. This decision resulted from years of diminishing surcharge collections and rising reimbursement costs associated with the provided training, which depleted the Sheriffs and Deputy Sheriffs Education and Training Account.¹⁹ PCCD intended to resume reimbursing counties after the account established a balance that can support the training expenses and reimbursements. According to the meeting information packet prepared for the Sheriff and Deputy Sheriff Education and Training Board meeting held on October 12, 2021, more than \$5.6 million was owed to counties for salary reimbursements.²⁰ PCCD indicated it would consider paying the accumulated reimbursements after January 1, 2021, the effective date of Act 134 of 2020 which increased the surcharge amounts each year through 2023.²¹ The Sheriff and Deputy Sheriff Education and Training Board meeting held on April 23, 2024, noted \$4.5 million was paid to date for county reimbursements and to date, all submitted invoices from July 2017 through the end of December 2020 had been paid. The meeting minutes also noted PCCD staff planned to process the final half million dollars previously approved for county reimbursements, which would provide reimbursements for invoices submitted from January 1, 2021, through April 15, 2021. Finally, it was reported that PCCD anticipated that another half million dollars would be available for reimbursement from reducing a contractual commitment by closing out a previous budget period.²²

Similarly, PCCD approved an amended Constables Education and Training Board Policy Statement in September 2019, requiring all newly elected or appointed constables to register with PCCD and pay in advance for the cost of basic training classes held after January 1, 2020.²³ Unlike the increase in the surcharge amounts to support the Sheriffs and Deputy Sheriffs Education and Training Program, the surcharge fee to support constable training has not been increased since 1994.²⁴

¹⁸ 44 Pa.C.S. § 7430; 44 Pa.C.S. § 7149.

¹⁹ PCCD Sheriff and Deputy Sheriff Education and Training Board 2020 Annual Report.

²⁰ Sheriff and Deputy Sheriff Education and Training Board meeting information packet, October 5, 2021, page 18.

²¹ At its October 12, 2021, board meeting, the Sheriff and Deputy Sheriff Education and Training Board approved \$2 million for the payment of 1,656 county reimbursement invoices received for trainings held July 1, 2017, through March 31, 2019, according to PCCD management.

²² Sheriff and Deputy Sheriff Education and Training Board Meeting Minutes, April 23, 2024, pg. 3.

²³ The cost of the basic training and basic firearms training for 2024 was \$1,125 and \$1,485, respectively. [Constable Training Bulletin 95 October 2019.pdf](#) (accessed January 31, 2025).

²⁴ Senate Bill 1267, P.N. 1751, was introduced during the 2023-2024 session in June 2024 and was referred to the Law & Justice Committee in an effort to help ensure the proper training of constables and support their day-to-day

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First Chance Trust Fund

The Pennsylvania General Assembly established the First Chance Trust Fund (Trust Fund) by enacting Act 44 of 2017 as amended by Act 42 of 2018.²⁵ The purpose of the Trust Fund is to provide constructive opportunities to at-risk youth who have engaged in or are at risk of engaging in conduct that can be a precursor to dropping out of school, engaging in criminal behavior, acquiring a low-paying job, and/or being unemployed.²⁶ The original iteration of the Trust Fund was specifically to provide scholarships to the children of incarcerated parents/guardians, but was amended by Act 42 of 2018 to more broadly serve at-risk youth, including victims, in regions with statistically higher high school dropout rates, incarceration rates or high crime rates.²⁷

PCCD was mandated to administer the Trust Fund through Act 44, which requires a one percent contribution to the Trust Fund from vendors with contracts at the Department of Corrections (DOC) that exceed \$5 million annually. The mandate allows for gifts, donations, and other payments to the Trust Fund from an individual, but not a government entity.²⁸

PCCD must submit an annual report of the Trust Fund activities that occurred during the prior fiscal year to the Pennsylvania Senate and House of Representatives Appropriations and Judiciary Committees. The reports include the Trust Fund revenues and expenditures, an accounting of the academic scholarships and grants awarded, and the recipients' names and counties of residence.²⁹

operations to increase the \$5 surcharge fee included in 44 Pa.C.S. § 7149 and other fees as outlined in Subchapter G of Title 44. The bill was then re-introduced as Senate Bill 83, P.N. 38, during the 2025-2026 session in January 2025 and had First and Second considerations in the state Senate, June 3, 2025, and June 4, 2025, respectively and was referred to the Senate Appropriations Committee on June 4, 2025.

<https://www.legis.state.pa.us/cfdocs/billInfo/billInfo.cfm?sYear=2023&sInd=0&body=S&type=B&bn=1267> (accessed March 21, 2025) and

https://www.legis.state.pa.us/cfdocs/billInfo/bill_history.cfm?syear=2025&sind=0&body=S&type=B&bn=83 (accessed June 5, 2025).

²⁵ 72 P.S. §§ 1751-A.1 to 1755-A.1.

²⁶ 72 P.S. § 1751-A.1.

²⁷ 72 P.S. § 1754-A.1, as amended by Act 42 of 2018; *see* in particular, “(c) Authorization*** (3) In determining preference for student scholarships or programs that benefit children, the commission shall consider factors including the victimization of the student or child, the risk factors as identified by the statement of policy required under subsection (e) and the impact of crime on the student or child.”

²⁸ 72 P.S. § 1755-A.1.

²⁹ 72 P.S. § 1754-A.1(f).

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In accordance with statutory requirements,³⁰ PCCD adopted a Statement of Policy³¹ that was published in the *Pennsylvania Bulletin* on January 27, 2018, to help guide the administration of the Trust Fund. PCCD further amended the Statement of Policy to incorporate updated risk factors and expand the membership of representatives involved in the application process for scholarship programs and grants, ensuring inclusivity of the Advisory Committees under PCCD's purview. The revised Statement of Policy³² was subsequently published in the *Pennsylvania Bulletin* on January 7, 2023, solidifying these changes.³³

In May of 2023, PCCD announced the availability of approximately \$1.3 million in the Trust Fund.³⁴ A *Letter of Intent* solicitation sought eligible applicants to implement a blended scholarship opportunity for at-risk students with programmatic supports. Community-based organizations and school districts located in regions with statistically higher high school dropout rates (based on data provided by the Pennsylvania Department of Education) and incarceration data provided by DOC (calculated per capita) were eligible to apply.³⁵

Six applicants (four community-based organizations and two school districts) were awarded approximately \$1.3 million to represent the inaugural pilot class for the Trust Fund Program covering the period July 1, 2023, through June 30, 2028.³⁶ PCCD management does not currently have plans to open another solicitation to award the remaining \$1.4 million Trust Fund balance noted in the annual report as of July 31, 2024,³⁷ as well as any additional funds contributed thereafter. However, according to PCCD management, based on the lessons learned from the inaugural pilot class, PCCD will adjust the solicitation and issue a new funding

³⁰ 72 P.S. § 1754-A.1(e)(1) (added by Act 44 of 2017, effective on November 29, 2017) requiring PCCD “adopt a statement of policy within 60 days of the effective date of this section...”

³¹ The original statement of policy was adopted by PCCD on December 13, 2017, to comply with the 60-day adoption requirement and the minimum standards of Act 44. It was published at 48 Pa.B. 608 Statement of Policy - Administration of the First Chance Trust Fund (January 27, 2018). See <https://www.pacodeandbulletin.gov/Display/pabull?file=/secure/pabulletin/data/vol48/48-4/139.html&search=1&searchunitkeywords=First%20Chance%20Trust> (accessed February 21, 2025). See also 37 Pa. Code Chapter 471.

³² 53 Pa.B. 20 Statement of Policy - Administration of the First Chance Trust Fund (January 7, 2023). See https://www.pacodeandbulletin.gov/secure/pabulletin/data/vol53/53-1/53_1_sop.pdf (accessed February 21, 2025). See also 37 Pa. Code Chapter 471.

³³ PCCD First Chance Trust Fund Annual Report 2024 provided to the audit team by PCCD management.

³⁴ According to PCCD First Chance Trust Fund Annual Report 2023, “On July 5, 2022, the first funding was deposited via the PA Department of Corrections (DOC) based on a contribution from Aramark Global Business Services. Since that initial deposit, DOC has forwarded \$1,373,665.25 into the (Trust) Fund and that remains the balance as of July 19, 2023.”

³⁵ PCCD First Chance Trust Fund Annual Report 2024.

³⁶ Ibid.

³⁷ Ibid.

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opportunity, which will most likely occur prior to 2028. All revenue accumulates in the restricted account, which remains available to PCCD to use indefinitely.

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Finding 1 – PCCD complied with applicable laws and regulations related to the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts.

Our audit objective was to determine whether the Pennsylvania Commission on Crime and Delinquency (PCCD) complied with applicable laws and regulations, as well as relevant policies, procedures, and guidelines related to the Sheriffs and Deputy Sheriffs Education and Training Account³⁸ and the Constables Education and Training Account³⁹ (training accounts). PCCD administers the education and training programs for sheriffs, deputy sheriffs, and constables and manages the associated training accounts, as described in the *Introduction and Background*.

To address this objective, we performed audit procedures on the revenues, expenditures, and commitments of both accounts for the fiscal year ended June 30, 2024. Our audit included analytical procedures to analyze the training accounts' activity; review expenditures, revenue, and commitment transactions; and an evaluation of management controls significant to PCCD's operations and our audit objective.⁴⁰ We also verified that PCCD complied with applicable policies, procedures, and guidelines related to the training accounts.

The following table shows the year-end training account totals that we audited for compliance with laws and regulations:

PCCD Education and Training Accounts Fiscal Year Ended June 30, 2024		
	<i>SHERIFFS and DEPUTY SHERIFFS</i>	<i>CONSTABLES</i>
Transaction Class	Fiscal Year End Totals	Fiscal Year End Totals
Revenues	\$5,750,259	\$1,562,306
Expenditures	\$5,445,404	\$1,257,538
Commitments	\$6,851,668	\$4,121,829

³⁸ 44 Pa.C.S. § 7421 *et seq.* (Act 134 of 2020, effective January 1, 2021); *see* Subsection (e) of Section 7430 (relating to Sheriff and Deputy Sheriff Education and Training Account).

³⁹ 44 Pa.C.S. § 7141 *et seq.* (Act 49 of 2009, effective December 8, 2009); *see* Subsection (e) of Section 7149 (relating to Restricted account).

⁴⁰ *See Appendix A* of this report for a detailed description of the audit objectives, scope, methodology, our evaluation of management's internal controls, and data reliability.

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Source: Developed by Department of the Auditor General Staff from the Status of Appropriations report for June 30, 2024.⁴¹

We confirmed the Sheriffs and Deputy Sheriffs and Constables' revenue amounts recorded in the Commonwealth's SAP accounting system agreed with applicable PCCD and Pennsylvania Department of Revenue reports, respectively. We additionally verified that all 67 Pennsylvania counties submitted Sheriffs and Deputy Sheriffs' surcharges to PCCD for the fiscal year ended June 30, 2024. We selected a total of 41 training account revenue transactions submitted from 20 Pennsylvania counties, including 16 Sheriffs and Deputy Sheriffs training account revenue transactions totaling \$2,363,020 and 25 Constables' training account revenue transactions totaling \$16,551.⁴² Our review found that revenue amounts were accurately documented and recorded for all the Sheriffs and Deputy Sheriffs and Constables transactions selected.

Additionally, we reviewed 50 expenditure transactions, selecting 25 transactions from each training account, totaling \$1,410,862 for Sheriffs and Deputy Sheriffs and \$359,020 for Constables.⁴³ Our review found that expenditure amounts were reasonable and accurately calculated in accordance with the associated trainer vendor contract, adequately supported, properly reviewed and approved, accurately recorded, and complied with applicable laws and regulations and relevant policies, procedures, and guidelines.

We also traced the fiscal year-end commitments and expenditures totals from PCCD's Combined Statement of Cash Receipts, Expenditures, and Commitments to the Commonwealth's SAP accounting system. PCCD contracted with three vendors to provide training programming during the fiscal year ended June 30, 2024. We reviewed the contracts with all three vendors and recalculated year-end commitment totals using the respective contract consumption report used by PCCD to record contract expenditures made throughout the year. We further traced the 50 Sheriffs and Deputy Sheriffs and Constables expenditure transactions (i.e., 25 transactions for each type of account), which are associated with these contracts and were selected as part of our procedures described above, to the respective consumption reports. We found PCCD properly recorded contract expenditures on the consumption reports and accurately calculated the year-end commitments totals for all the applicable contracts during our audit period.

⁴¹ <https://www.pa.gov/content/dam/copapwp-pagov/en/budget/documents/publications-and-reports/statusofappropriations/generalfund/2024-06-30-general-fund-status.pdf> (accessed November 22, 2024).

⁴² Using auditor's professional judgment, revenue transactions were selected to provide statewide coverage across 20 different counties encompassing multiple revenue sources (County Clerks, Prothonotaries, and Magisterial District Justices) with dates ranging throughout the entire audit period.

⁴³ Using auditor's professional judgement, expenditure transactions were selected from each of the training vendors on a pro-rated basis of the total number of vendor expenditures within the population. Expenditure transactions were selected judgmentally with a focus on high dollar amount transactions with dates ranging throughout the entire audit period.

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Finding 2 – Opportunities exist to enhance accountability and transparency in the Trust Fund grant award process.

The Pennsylvania Commission on Crime and Delinquency (PCCD) was mandated to administer the First Chance Trust Fund (Trust Fund)⁴⁴ and announced the availability of approximately \$1.3 million in the Trust Fund through a *Letter of Intent* solicitation in May of 2023 included in *Appendix B* of this report.⁴⁵ A workgroup of four reviewers selected six applicants to represent the inaugural pilot class for the Trust Fund Program. Our audit objective specific to the Trust Fund was to determine whether revenues and expenditures of the Trust Fund under Act 44 of 2017, as amended,⁴⁶ are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.

Our audit procedures included: 1) reviewing the Trust Fund’s statements of policy⁴⁷ and annual reports; 2) interviewing and corresponding with PCCD and the Pennsylvania Department of Corrections (DOC) management; 3) performing a review of 10 judgmentally selected applications from the listing of 56 applicants;⁴⁸ 4) determining the amount of revenue deposited into the Trust Fund’s account from DOC; and 5) ensuring all of the grantees’ expenditures were reimbursed in accordance with applicable laws and regulations, grant agreements, and policies and procedures.

Our audit results found PCCD received the appropriate amount of revenue from DOC and PCCD appropriately reimbursed the expenditures of the grantees, thereby complying with applicable laws and regulations, grant agreements, and policies and procedures as noted in the final section

⁴⁴ 72 P.S. §§ 1751-A.1 to 1755-A.1 (Act 44 of 2017, as amended by Act 42 of 2018).

⁴⁵ See *Introduction and Background* for additional information regarding the Trust Fund. PCCD First Chance Trust Fund Annual Report 2024 was provided to the audit team by PCCD management. See also https://www.pa.gov/content/dam/copapwp-pagov/en/pccd/documents/schoolsafety/documents/first%20chance%20trust%20fund_letter%20of%20intent%20final.pdf (accessed May 8, 2025).

⁴⁶ Note that Subsection (c)(3) of Section 1754-A.1 (relating to Use of fund) was added to the act by Act 42 of 2018 to provide that in determining preference for student scholarships or programs that benefit children, PCCD “shall consider factors including the victimization of the student or child, the risk factors as identified by the statement of policy required under subsection (e) [relating to Operations] and the impact of crime on the student or child.” See 72 P.S. § 1754-A.1(c)(3).

⁴⁷ 48 Pa.B. 608 Statement of Policy - Administration of the First Chance Trust Fund (January 27, 2018) and as revised at 53 Pa.B. 20 Statement of Policy - Administration of the First Chance Trust Fund (January 7, 2023). See also 37 Pa. Code Chapter 471.

⁴⁸ The listing of applicants provided by PCCD management included 41 community-based organizations and 15 school districts. The ten judgmentally selected applications reviewed included the six applicants selected for award and four applicants not selected for award.

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of this finding. However, we identified the following areas of weaknesses related to the application review process in which improvements can be made:

- PCCD failed to maintain conflict of interest forms for grant application reviewers.
- Deficient documentation and recordkeeping in the application review and scoring processes.

PCCD failed to maintain conflict of interest forms for grant application reviewers

PCCD was unable to provide conflict of interest forms for the four grant application reviewers (also referred to as scorers) required by PCCD’s policy for managing the grant application process, which states that all reviewers must sign a conflict of interest form prior to scoring.⁴⁹ The conflict of interest form includes PCCD’s Conflict of Interest Policy for Scorers which notes: *“scorers who have a conflict of interest may not score, recommend, or participate in formal discussion other than to provide factual and explanatory information as answers to questions relative to the matter for which a conflict exists.”*

PCCD management could not provide an explanation as to why the forms were not on file but explained that the forms could have been either misfiled or the reviewers’ signatures were never obtained. PCCD management further noted that all four staff were seasoned reviewers and aware of conflict of interest expectations.⁵⁰ However, this does not negate the critical importance of ensuring that reviewers confirm their understanding of adhering to PCCD’s Conflict of Interest Policy for Scorers evidenced through completion and signature of the required conflict of interest forms, which is crucial for ensuring the integrity and unbiased objectivity of the selection process.

⁴⁹ Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II *Review of Competitive Applications* Section E *Reviewers/Scorers*, effective September 15, 2009, revised February 14, 2023.

⁵⁰ PCCD management explained that three of the four reviewers were employees of PCCD and did sign an “Operational Guideline” form in March of 2023, as was required of all PCCD employees, that included a brief notice of conflict of interest requirements. The fourth reviewer was a former PCCD employee and current contractor providing research and project management services to PCCD. However, merely signing a global guideline form is not enough to assure that the reviewers are fully aware of the consequences of having an actual or potential conflict of interest.

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Deficient documentation and recordkeeping in the application review and scoring processes

Although this was the first iteration of Trust Fund awards, our review identified several weaknesses in the application review process that should be addressed for the next funding announcement, which are discussed in detail in the sections that follow:

- Lack of documentation supporting the required administrative review.
- Scoring checklists did not include adequate justification to support the reviewer's score.
- Reconciliation meeting minutes were not retained.

Lack of Documentation Supporting the Required Administrative Review

PCCD's policy requires program staff to complete an administrative review to determine eligibility of the proposed project and adherence to administrative guidelines, as well as determine whether the application should be considered for further review.⁵¹ However, our review found a lack of documentation to support that an administrative review was completed to ensure the applications included all the necessary components as outlined by the *Letter of Intent* before each reviewer scored the applicants on their individual scoring checklist.

Applicants were required to apply according to the requirements outlined in the *Letter of Intent* through SurveyMonkey⁵² by June 1, 2023,⁵³ which we verified without exception. Fifty-six applicants applied. These applications and any accompanying attachments were downloaded from SurveyMonkey as PDFs and put in a review folder for the reviewers.

According to PCCD management, the main eligibility criteria was that the applicant be one of the school districts identified in the Appendix of the *Letter of Intent* or a community-based organization serving students in the identified school districts. PCCD management explained

⁵¹ Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II Review of Competitive Applications Section B *Accepting the application in Egrants*, effective September 15, 2009, revised February 14, 2023.

⁵² In certain circumstances, PCCD instructs eligible applicants to submit initial funding requests through an online survey outside of Egrants. See Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II Review of Competitive Applications Section A, effective September 15, 2009, revised February 14, 2023. For this iteration of funding, community-based organizations and school districts in those regions of the state with statistically higher high school dropout rates (based on data provided by the Pennsylvania Department of Education) and incarceration data provided by DOC (calculated per capita) were eligible to apply. Identified school districts and community-based organizations serving students in the identified school districts were eligible to apply and identified in the appendix of the *Letter of Intent*.

⁵³ PCCD First Chance Trust *Letter of Intent*.

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while this specific requirement was reviewed, it was not formally documented. Instead of documenting its administrative review, PCCD management stated it made the decision to allow all Trust Fund applicants to be competitively reviewed and scored to allow fair opportunity for an in-depth review of the application against the criteria in the *Letter of Intent*.

While results of our review of ten judgmentally selected applications did not find any missing application items, PCCD should follow its policy to complete and document an administrative review to ensure all the applications are complete before reviewers begin scoring the applications.⁵⁴ Following established policy and conducting an administrative review is essential to ensure a fair, consistent, and transparent application review process.

Scoring Checklists Did Not Include Adequate Justification to Support the Reviewer's Score

PCCD's policy for managing the grant application process states that the reviewers should use a scoring instrument that mirrors the application requirements outlined in the funding announcement guidelines, which were included in the *Letter of Intent*.⁵⁵ The requirements listed in the *Letter of Intent* included items such as a summary detailing the applicant's referral and retention process, outreach plan, and funding strategy per eligible youth. To ensure each reviewer scored objectively based on the goals of the program, PCCD management noted that they held two instructional meetings for reviewers and created a scoring checklist used to document their review. However, our review found the scoring checklist did not specifically mirror the criteria outlined in *Letter of Intent*, as required. See *Appendix B* of this report for both the *Letter of Intent* and the scoring checklist for reference.

PCCD management stated that the scoring checklist was designed to determine how well an applicant met the requirements through review of their responses and did cover the criteria outlined in the funding announcement guidelines. Additionally, PCCD management noted that because each applicant was asked the same set of questions, the scoring checklist was designed to provide reviewer discretion on how well the applicant responded in alignment with the requirements in the *Letter of Intent*. While the scoring checklist did include general questions relating to the requirements in the *Letter of Intent*, we disagree that the scoring checklist mirrored the requirements listed in the *Letter of Intent*. Instead of clearly listing each requirement stated in the *Letter of Intent*, the scoring checklist included overall general questions for the reviewer to

⁵⁴ Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II Review of Competitive Applications Section B Accepting the application in Egrants, effective September 15, 2009, revised February 14, 2023.

⁵⁵ Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II Review of Competitive Applications Section E Reviewers/Scorers, effective September 15, 2009, revised February 14, 2023.

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consider. Creating a scoring checklist that mirrors the *Letter of Intent* requirements would help ensure that all applications are reviewed objectively and consistently by each reviewer. Further, our review of individual scoring checklists found that the scoring checklists did not include adequate explanations to justify and explain the ratings given by each reviewer for each of the questions included on the scoring checklists. The scoring checklists included eight general questions for each reviewer to answer, such as, *was their proposal sound?* For the first six questions, reviewers answered *Yes, No, Maybe* or *N/A*, and a numeric score was automatically populated. For the last two questions, reviewers answered *Yes, No*, or *Maybe* and were required to select a numeric score from 1 (Not Successful) to 5 (Very Successful) with the last question, *Do you recommend this application for funding?*

The scoring checklists did not include notes supporting the *Yes, No or Maybe* answer for each of the questions; rather, it included a section for reviewers to add overall notes at the bottom of the sheet. Our review of the individual scoring checklists found that generally only brief notes were added by the reviewers, such as *‘strong app, a solid background, and serve a lot of school districts.’* According to PCCD management, the scoring checklists did not include detailed explanations supporting each reviewer’s score because the applications were relatively short and brief, and the reviewers’ notes are reflective of that. However, we disagree the notes provided adequate explanation for the decision-making. Our review found the numeric score each applicant received did not correlate to whether the application was recommended for funding by the reviewer. For example, one of the ten applications we reviewed received the same numeric scores from three of the four reviewers. Of the three identical review scores, two reviewers recommended the applicant for award, and one did not, with no additional explanations as to how the variations in recommendations came to a consensus when the actual numeric score was the same. Since the numeric scores did not correlate to whether an application was recommended for funding, including detailed explanations on the scoring checklist becomes even more important to the process in order to provide justification to support the decisions to award and promote transparency.

We further found that each scoring checklist lacked a digital or physical sign-off by the reviewer, which would affirm acknowledgement of their review and results. According to PCCD management, it was the responsibility of the Team Leader to review the scoring checklists and ensure those scores were accurately translated to a scoring summary used for reconciliation and the reviewers were asked to verify that the scores were translated correctly to it; however, this process was not documented.

Having a more specific scoring checklist mirroring the *Letter of Intent* and requiring reviewers to include more detailed explanations to justify their scores and award decisions would help increase transparency and accountability during the review process.

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Reconciliation Meeting Minutes Were Not Retained

After the individual reviewers scored the applications, the results were compiled into a summary spreadsheet and PCCD management explained that the reviewers met to discuss their initial recommendations and reach a consensus regarding which applicants to award during a reconciliation meeting. PCCD's policy for managing the grant application process does not specifically include a requirement for maintaining reconciliation meeting minutes; however, records justifying decisions should be maintained for audit purposes, including meeting minutes, to ensure accountability, objectivity, and transparency. Our audit procedures found that PCCD did not maintain meeting minutes to support the reconciliation meeting. When asked for documentation of minute meetings, PCCD provided a PowerPoint presentation and reconciliation spreadsheets to support the reconciliation meeting instead.

While the PowerPoint presentation provided a listing of the six applicants recommended for funding, including information such as the school districts they serve, how many students they aim to serve, the amount of funding requested, and administrative fees and program support costs, and the reconciliation spreadsheets included very brief and general rationales such as '*covers 5 school districts* or *mentions foster kids*,' the presentation and the spreadsheets did not include explanations reconciling why those six applicants were specifically chosen. Explanations are important particularly when the reviewers varied with their responses to the final question on the scoring checklist, *Do you recommend this application for funding?*

The responses provided to this last question on the scoring checklist by each reviewer for the six selected applicants are outlined in the following table:

Review Team's Response to the Question: <i>Do you recommend this application for funding?</i>				
Selected Applicant	Reviewer 1	Reviewer 2	Reviewer 3	Reviewer 4
Community-based Organization 1	Yes	Yes	Yes	Yes
Community-based Organization 2 ^{a/}	Maybe	No	Yes	Yes
Community-based Organization 3	Yes	Maybe	Yes	Maybe
Community-based Organization 4 ^{b/}	Maybe	No	No	Yes
School District 1	Yes	Yes	Yes	Yes
School District 2	Maybe	Yes	Yes	Yes

^{a/} – Rationale listed in the reconciliation spreadsheet was "covers 5 school districts."
^{b/} – Rationale listed in the reconciliation spreadsheet was "covers 3 school districts."

Source: Developed by staff of the Department of the Auditor General based on information provided by PCCD management.

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As shown in the table above, the reviewers unanimously recommended *only* two of the six selected applicants to fund. Recommendations for the remaining four selected applicants varied with a combination of *Yes*, *No*, and *Maybe* responses without further explanation documenting how the review team reached a consensus to fund those four applicants.

PCCD's Executive Director and Chairman approved and signed-off on the recommendations made by the Trust Fund workgroup for the six applicants selected to receive grants. However, in order to ensure objectivity and accountability, records justifying decisions should be maintained for audit purposes, including meeting minutes, to demonstrate how the review team reconciled the differences in their recommendations, especially when a reviewer does not recommend an applicant for funding. Properly documenting this management internal control would help ensure PCCD awards funds where it can best provide eligible at-risk students with scholarship opportunities, along with counseling and mentoring services, as intended by the First Chance Trust Fund under Act 44 of 2017, as amended.

Despite the deficiencies noted above, our review also identified areas where PCCD demonstrated compliance with established policies and procedures. The following section highlights those compliant practices.

PCCD received the appropriate amount of revenue from DOC and PCCD appropriately reimbursed the expenditures of the grantees, thereby complying with applicable laws and regulations, grant agreements, and policies and procedures

Through Act 44 of 2017, as amended, the Trust Fund receives a one percent contribution from vendors with contracts at DOC that exceed \$5 million annually and also allows for gifts, donations, and other payments to the Trust Fund from an individual, but not a government entity.⁵⁶ Act 44 authorizes PCCD to allocate revenues from the Trust Fund to provide at-risk youth, including victims, with opportunities for scholarships and services.⁵⁷ The Act requires PCCD to report the revenues and expenditures of the Trust Fund to the General Assembly in annual reports.⁵⁸ Our audit procedures found that revenues and expenditures complied with

⁵⁶ 72 P.S. § 1755-A.1.

⁵⁷ 72 P.S. § 1754-A.1, as amended by Act 42 of 2018; *see in particular*, "(c) Authorization*** (3) In determining preference for student scholarships or programs that benefit children, the commission shall consider factors including the victimization of the student or child, the risk factors as identified by the statement of policy required under subsection (e) and the impact of crime on the student or child."

⁵⁸ 72 P.S. § 1755-A.1.

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applicable laws and regulations, grant agreements, and policies and procedures as discussed in the sections below.

Trust Fund Revenue

Our audit procedures included corresponding with a Fiscal Management Specialist 4 from the DOC's Bureau of Administration Fiscal Division to determine the amount of Trust Fund revenues forwarded to PCCD and obtain an explanation of DOC's process to ensure all appropriate revenue is forwarded accordingly. DOC management provided a detailed invoice and receipts tracking spreadsheet for the \$2,768,022⁵⁹ forwarded to PCCD during the period July 1, 2022, through June 30, 2024, which agreed to information reported to the General Assembly in the Trust Fund 2024 Annual Report. DOC management explained that on a quarterly basis, DOC invoices vendors with contracts over \$5 million for one percent of contract expenditures. The tracking sheet identifies the vendors with contracts over \$5 million and the amount of revenue to be deposited which DOC remitted directly to the PCCD Trust Fund. PCCD management also noted that DOC provides its tracking spreadsheet to the Governor's Budget Office (GBO) which monitors the activity. PCCD management explained that the GBO works with DOC to determine the contracts that are to contribute funds to the Trust Fund and the amounts that are to be deposited.

In order to further verify that PCCD was not due any additional Trust Fund revenue, our audit procedures included reviewing DOC's Commitments and Actual Expenditures Report for the period July 1, 2023, through June 30, 2024, from the Commonwealth's SAP accounting system to identify payments made to vendors exceeding \$5 million during our audit period. In addition to the three vendors already submitting funds to the Trust Fund, we identified 12 vendors with payments made by DOC exceeding \$5 million. As a result, we corresponded with DOC management and obtained reasonable explanations as to why those vendors did not contribute to the Trust Fund. The 12 contracts were not Trust Fund eligible because they were either procured through the Department of General Services or the Invitation to Qualify process, or the respective contracts were in place prior to the enactment of Trust Fund Act.

⁵⁹ While \$2,768,022 was forwarded to PCCD during the period July 1, 2022, through June 30, 2024, PCCD announced the availability of approximately \$1.3 million of this amount in the Trust Fund in May 2023 through the *Letter of Intent* solicitation.

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Trust Fund Expenditures

As previously noted, PCCD is responsible for allocating the Trust Fund monies, and the six applicants selected to represent the inaugural pilot class worked with PCCD staff to transfer their applications into PCCD's Egrants system⁶⁰ throughout the late summer and fall of 2023.

PCCD executed grant agreements with the six selected organizations/school districts for the inaugural pilot class for the Trust Fund Program. The grant agreements state, ***all grantees are required, at a minimum, to submit quarterly fiscal reports. PCCD will only make payments to reimburse actual expenditures reported on the fiscal reports.***⁶¹ According to PCCD management, the grantees were required to build a detailed budget that includes line-item descriptions. Requests for reimbursement for expenditures can only be made against those approved line items through the submission of the required quarterly fiscal reports through Egrants.

PCCD management further explained that for student-specific Trust Fund expenses, such as books and tuition, the grantees are required to attach a student expense tracking spreadsheet to the quarterly fiscal report to provide detail showing the exact nature of those expenditures. The student expense tracking includes details such as purchase date, payment method, payment to, expense type, a description (if needed), calculation (if applicable), amount expended, a unique student identifier, whether the student was participating in a specific agency program, and any additional notes. The spreadsheet serves a dual purpose of tracking expenses for the grantees and for PCCD to understand how scholarship dollars are being spent.

Our review of documentation provided by PCCD management of all payments made to grantees during our audit period totaling \$15,624 agreed to the expenditures reported to the General Assembly in the Trust Fund 2024 Annual Report. Two of the six grantees were reimbursed for expenditures, while the remaining four grantees did not request reimbursement for any expenditures as of June 30, 2024.

Our audit procedures included reviewing all payments made to the two grantees, including the reimbursement for student-specific expenses requested by one of the two grantees. We found that reimbursements for expenditures were made in accordance with the grant agreements and PCCD's procedures. All fiscal reports were approved by PCCD's Fiscal Management Specialist 2 responsible for reviewing reimbursement requests to assess alignment with the approved

⁶⁰ Egrants is an online grant system PCCD uses to register applicants, maintain budgets, and house quarterly fiscal and program reports, etc.

⁶¹ PCCD First Chance Trust Fund Grant Agreement, Section D *Fiscal Accountability* Part 1 *Subgrantee Payment*.

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budget. In addition, the request for reimbursement for the student expenses on the fiscal report was accompanied by the required student expense tracking spreadsheet. Finally, reimbursements were approved for processing by PCCD's Deputy Director of the Office of Financial Management and Administration prior to submission to Comptroller Operations for their review and payment release.

Given the limited amount of dollars expended through June 30, 2024, it was too early to determine the success of the program through our audit procedures. As previously reported in the *Introduction and Background*, PCCD does not currently have plans to open another solicitation to award the remaining \$1.4 million Trust Fund balance until PCCD can assess the results from this inaugural pilot class.⁶² While we agree that PCCD should carefully assess the effectiveness of its inaugural pilot class, it should be noted that the last open solicitation has been quite some time ago in the fall of 2023. Therefore, PCCD should consider whether the \$1.4 million Trust Fund balance could benefit these vulnerable at-risk children/youth through another open solicitation in the near future.

Recommendations for Finding 2

We recommend that PCCD management:

1. Ensure grant application reviewers always complete the required conflict of interest forms and maintain copies for recordkeeping purposes.
2. Complete and document administrative review of applications to determine that the applicants adhere to administrative guidelines to be considered for further review pursuant to its policy.
3. Develop and utilize a detailed scoring checklist when reviewing applications that mirrors the criteria outlined in the funding announcement guidelines.
4. Require grant application reviewers to include written comments for each score on the checklist to provide sufficient explanation and justification.
5. Require grant application reviewers to hand or digitally sign completed individual scoring checklists.

⁶² PCCD First Chance Trust Fund Annual Report 2024.

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6. Create guidelines based on the applicant's numeric review score that correlates to whether an applicant should be recommended for award of funding.
7. Document reviewer reconciliation meeting minutes to ensure accountability, objectivity, and transparency of award decisions, including a detailed explanation of how varying scores and recommendations come to a consensus for final award recommendations.
8. Closely monitor the success of the first-round funding awards, along with the Trust Fund balance, as the amount of available funds continues to increase to determine the best timing for the next round of awards to achieve a successful program and benefit at-risk children/youth as intended by the First Chance Trust Fund under Act 44 of 2017, as amended.

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Prior Audit Procedures and Results – PCCD Complied with Applicable Laws and Regulations Related to the Sheriffs and Deputy Sheriffs and Constables Education and Training Accounts, and the First Chance Trust Fund. The First Chance Trust Fund Never Received Any Revenue to Benefit At-Risk Children. (Resolved)

In our prior audit released in December 2021, we reported no financial activity in the First Chance Trust Fund (Trust Fund) nearly four years after the enactment of the enabling legislation, Act 44 of 2017 (Act).⁶³ Pennsylvania Commission on Crime and Delinquency (PCCD) management explained that no Department of Corrections (DOC) contracts were awarded since the Act had become effective with an annual value of over \$5 million. In addition, PCCD management stated that no voluntary contributions permitted through the Act were received from other state agencies' contractors or any person or non-government entity in the form of gifts, grants, donations, and other payments. While there was no financial activity in the Trust Fund, we did find that PCCD complied with other requirements of the Act, including:

- PCCD adopted a statement of policy which identifies risk factors that lead to criminal behavior by children and students in the Commonwealth.⁶⁴
- PCCD submitted letters to update the Appropriations and Judiciary Committee of the Pennsylvania Senate and House of Representatives on the Trust Fund's annual activity as of July 31, 2018, 2019, 2020, and 2021. All updates indicated no revenues had been deposited into the Trust Fund, and therefore, no expenditures occurred nor were academic scholarships provided or grants awarded.⁶⁵

Considering the lack of financial activity in the Trust Fund, we recommended PCCD work with the Pennsylvania General Assembly to identify additional Trust Fund funding sources and amend the Act accordingly to require contributions from those sources. Also, while not mandated by the Act, we recommended considering the development of low-cost outreach activities to promote the Trust Fund that could potentially generate donations, grants, and gifts from non-governmental entities and individuals, as allowed by law. Examples could include having Trust Fund promotional materials handed out at the Pennsylvania State Farm Show or higher education and career fairs held at state-related and state-owned institutions. PCCD agreed with our recommendations.

⁶³ 72 P.S. § 1751-A.1 *et seq.* (Act 44 of 2017, as amended by Act 42 of 2018).

⁶⁴ 72 P.S. § 1754-A.1(e)(1)-(3).

⁶⁵ 72 P.S. § 1754-A.1(f).

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Status as of this audit

Our current performance audit included an objective to determine whether revenues and expenditures of the First Chance Trust Fund under Act 44 of 2017, as amended, are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines. We designed procedures to satisfy this objective, as well as conclude on the status of the prior audit procedures and results.

Regarding the implementation of our first recommendation, PCCD management stated that representatives from all four legislative caucuses of the General Assembly participated in the Trust Fund Workgroup responsible for the development of the scholarship framework and administration of the grants. While PCCD did work with the General Assembly to assemble a Workgroup to administer the first iteration of Trust Fund grants, PCCD explained that the Workgroup expressed an interest in determining how the initial pilot program worked prior to releasing more funding and/or following our recommendation to seek additional sources of funding. Further, PCCD management stated that if the program is successful, PCCD's legislative liaison will pursue a legislative revision to seek other funding sources, as we recommended.

With regard to our second recommendation, PCCD management stated that a donation page was established on its Trust Fund webpage, which we verified exists.⁶⁶ Furthermore, PCCD does not typically participate in events that allow for the opportunity to hand out promotional materials, but with recent hiring of both a Communications Director and Digital Director for the agency, they will promote the donation page online. Based on our audit procedures, we consider the prior audit recommendations **resolved** and present our results and recommendations with regard to our current audit objective in *Finding 2*.

⁶⁶ <https://www.pa.gov/services/pccd/donation-first-chance-trust-fund.html> (accessed April 9, 2025).

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Pennsylvania Commission on Crime and Delinquency's Response and Auditor's Conclusion

We provided copies of our draft audit findings and status of prior findings and related recommendations to the Pennsylvania Commission on Crime and Delinquency (PCCD) for its review. On the pages that follow, we included PCCD's response in its entirety. Following PCCD's response is our auditor's conclusion.

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Audit Response from the Pennsylvania Commission on Crime and Delinquency



June 27, 2025

Mr. Scott D. King, CPA
Director, Bureau of Performance Audits
Department of the Auditor General
Harrisburg, PA 17120-0018

Dear Mr. King:

Thank you so much for the opportunity to provide feedback on your audit findings for the Education and Training Accounts for Sheriffs and Deputy Sheriffs and Constables and the Revenues and Expenditures of the First Chance Trust Fund.

The Pennsylvania Commission on Crime and Delinquency (PCCD) values your independent confirmation that our revenue collection and reimbursement procedures for all three programs comply with applicable laws and regulations. Our agency prides itself on being responsible stewards of state funding, and your audit is a welcome check to ensure that we maintain that strong fiscal standing.

We also appreciate your examination of the application review process for our First Chance Trust Fund Grant Program and will take several of your recommendations into consideration as we move forward with this program. Our reaction to each recommendation related to Finding #2 is below:

Recommendation 1: PCCD agrees with this recommendation and actively assesses conflict of interest possibilities with every competitive review facilitated by the agency.

Recommendation 2: As demonstrated by the written procedures PCCD provided related to an administrative review of applications submitted in response to competitive applications, we believe an administrative review did take place as part of this review; as such, we do not agree with the drawn conclusion. Rejections at the administrative review stage are rare, as we strive to give each applicant every opportunity to present their case. They only occur if there is 100% certainty that the applicant is ineligible. We find it better to score an application where it is not clear if the applicant is eligible so that a score is recorded while we determine eligibility or in case an error is made in determining eligibility.

Recommendation 3: PCCD agrees with this recommendation as evidenced by PCCD's use of a detailed scoring checklist that succinctly encapsulated the criteria outlined in the funding announcement guidelines. We have found this approach, coupled with reviewer orientation and training, helps reviewers score applications consistent with these criteria as well as the overarching goals and objectives of the grant program.

Recommendation 4: PCCD finds that the comments provided by individual reviewers, combined with the other scoring criteria, did provide sufficient justification to inform the discussion when needed as part of the overall decision-making regarding which projects would be funded. The notes

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cited in the audit were not indicative of the lengthier written commentary made by individual reviewers. Additionally, PCCD establishes policy and procedure that is applied across the agency. The review of this application pool was relatively small compared to other PCCD grant programs that can include several hundred applications for each solicitation. Implementing this recommendation across the board for our agency would be overly burdensome and challenging and would not yield significant improvements to our decision-making process.

Recommendation 5: PCCD appreciates the recommendation that grant application reviewers hand or digitally sign their completed individual scoring checklists; however, in this case, all reviewers were required to submit their scoring checklists to PCCD team leaders via email, thus ensuring an auditable electronic trail.

Recommendation 6: PCCD agrees that the application's numeric score has strong bearing in the final determinations of which applications are funded. Indeed, each individual reviewer's numeric scores are averaged out to provide an initial ranking for all applications. PCCD then uses the reconciliation process to allow reviewers to discuss those applications that rose to the top at length and consider other factors, such as geographic distribution, that come into consideration but cannot be incorporated into the numeric score. This process of steadily narrowing the application field enables the review team to vet the applications further to arrive at the best possible recommendation.

Recommendation 7: PCCD agrees with and will implement procedures to more formally document reconciliation calls that describe key discussion points and the outcome of the reconciliation process.

Recommendation 8: PCCD agrees and will continue to monitor the effectiveness of the initial pilot class of participants in the First Chance Trust Fund program throughout the life of the projects. We will also continue to monitor the available balance of the Trust Fund to inform our decision related to the timing of the next solicitation.

Thank you again for the opportunity to provide feedback. We look forward to reviewing the final report and making improvements to this grant program where possible to maximize benefits to its participants.

Sincerely,



Kirsten E. Kenyon
Executive Director, PCCD

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Auditor's Conclusion to the Pennsylvania Commission on Crime and Delinquency's Response

Our audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) found that PCCD complied with applicable laws and regulations related to the Sheriffs and Deputy Sheriffs Accounts and Constables Education and Training Accounts. As a result, we did not include any recommendations relating to our **first audit objective**.

For our **second audit objective**, we found opportunities exist for PCCD to enhance its accountability and transparency in the First Chance Trust Fund (Trust Fund) grant award process and made eight recommendations. We are encouraged that PCCD **agreed or partially agreed** with six of these eight recommendations. However, PCCD disagreed with the remaining two recommendations. We strongly suggest PCCD implement our recommendations to improve its grant award process. We provide the following further comments and conclusions based on PCCD's responses to our recommendations.

Recommendation 1

While **PCCD agreed** with our recommendation to ensure grant application reviewers always complete the required conflict of interest forms and maintain copies for recordkeeping purposes, PCCD responded that they actively assess potential conflict of interests with every competitive review.

We are pleased that PCCD agreed with our recommendation but reiterate the importance of implementing our recommendation to specifically maintain the required conflict of interest forms on file to ensure the integrity and unbiased objectivity of the selection process.

Recommendation 2

PCCD disagreed with our conclusion relating to lack of documentation supporting the required administrative review of the applications submitted in response to the first Trust Fund solicitation. PCCD stated it believes an administrative review did occur; however, rejections at the administrative review stage are rare and only occur if there is absolute certainty that the applicant is ineligible. PCCD management also stated it is better to score an application where it is not clear if the applicant is eligible.

During our audit, PCCD management explained that the main eligibility criteria was that the applicant be one of the school districts identified in the appendix of the *Letter of Intent* or a

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community-based organization serving students in the identified school districts. PCCD management stated that while that specific requirement was reviewed, it was not formally documented.

We disagree. PCCD's response indicating that it does not formally document completion of its administrative reviews is without merit because we could not verify that the reviews actually occurred. Therefore, our recommendation remains as stated that PCCD should follow its policy to complete and document an administrative review to ensure all the applications are complete before reviewers begin scoring the applications.

Recommendation 3

PCCD partially agreed with our recommendation to develop and utilize a scoring checklist when reviewing applications that mirror the criteria outlined in the funding announcement. However, PCCD believes it is already utilizing an appropriate checklist that, when combined with reviewer orientation and training, allows reviewers to score applications consistent with the funding criteria.

We disagree. We found that the current scoring checklist included only general questions relating to the requirements in the funding announcement, instead of clearly listing each requirement for the reviewer to consider. As a result, we reiterate the importance of implementing our recommendation to use a detailed scoring checklist that mirrors the criteria outlined in the funding announcement.

Recommendation 4

PCCD disagreed with our recommendation to require grant application reviewers to include written comments for each score on the checklist to provide sufficient explanation and justification. PCCD stated that the comments provided by individual reviewers, combined with other scoring criteria, provided sufficient justification. PCCD also stated that the examples cited in our audit were not indicative of the lengthier written commentary made by individual reviewers. Furthermore, PCCD noted that implementing this recommendation across all of its grant programs would be overly burdensome and challenging and would not yield significant improvements.

We disagree. The PCCD notes and other documentation we reviewed did not sufficiently support the scores and decision-making process and the scoring checklist only included minimal instructions for reviewers to follow. Therefore, we reiterate the importance of implementing our

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recommendation. Written comments for each score on the checklist would increase transparency and accountability during the review process.

Recommendation 5

While PCCD **does not explicitly disagree** with our recommendation to require grant application reviewers hand or digitally sign individually completed scoring checklists, PCCD indicated it relied on an email from the reviewer to the team leader to create an electronic audit trail.

However, the scoring checklist itself did not identify the reviewer's name and reconciliation meeting minutes were not retained. The reviewer's signature on the scoring checklist would ensure the scoring checklist has not been manipulated and affirm each reviewer's conclusion. This would help to strengthen internal controls over the application review process. Therefore, we stand by our recommendation to implement a signature requirement.

Recommendation 6

While PCCD **partially agreed** that the application's numeric score has a strong bearing in the final determination of which applications are funded, PCCD stated that it uses the reconciliation meeting process to allow reviewers opportunity to discuss those applications that rose to the top while also considering other factors, such as geographic distribution that cannot be incorporated into the numeric score. Further, PCCD explained that this reconciliation process of steadily narrowing the application field enables reviewers to arrive at the best possible recommendation.

We are pleased that PCCD partially agreed with our recommendation. We stand by our recommendation to create guidelines based on applicant's numeric score that correlates to whether an applicant should be awarded since our review found the numeric scores did not correlate to whether the application was recommended for funding. Implementing this recommendation, along with documenting the reconciliation meetings, which may account for other factors and decision making, such as geographic distribution which PCCD stated cannot be incorporated into the numeric score, and requiring reviewers to include adequate notes would greatly enhance management controls to ensure accountability and objectivity of its grant awards decisions.

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Recommendation 7

We are pleased **PCCD agreed** with our recommendation and intends to implement procedures to document reviewer reconciliation meeting minutes, including describing key points and the outcomes of the reconciliation process.

Recommendation 8

We are pleased **PCCD agreed** with our recommendation to closely monitor the success of the first-round funding awards, along with the Trust Fund balance, and are encouraged that PCCD stated it will continue to monitor the effectiveness of the initial pilot program, including the available balance of the Trust Fund as it relates to the timing of the next solicitation.

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Appendix A

Objectives, Scope, Methodology, and Data Reliability

The Department of the Auditor General (DAG) conducted this performance audit of the Pennsylvania Commission on Crime and Delinquency (PCCD) pursuant to Sections 402 and 403 of The Fiscal Code (Code)⁶⁷ and under the authority of the Subchapter on Sheriff and Deputy Sheriff Education and Training;⁶⁸ the Subchapter on Constables' Training;⁶⁹ and the Subchapter on the First Chance Trust Fund.⁷⁰

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.⁷¹ We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Objectives

1. Determine whether the Education and Training accounts for Sheriffs and Deputy Sheriffs under Act 134 of 2020 and Constables under Act 49 of 2009 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.
2. Determine whether revenues and expenditures of the First Chance Trust Fund (Trust Fund) under Act 44 of 2017 are in compliance with applicable laws and regulations and any relevant policies, procedures, and guidelines.

Scope

This performance audit included the period July 1, 2023, through June 30, 2024.

⁶⁷ 72 P.S. §§ 402 and 403.

⁶⁸ 44 Pa.C.S. § 7421 *et seq.* (Act 134 of 2020, effective January 1, 2021); *see* Section 7430(e).

⁶⁹ 44 Pa.C.S. § 7141 *et seq.* (Act 49 of 2009, effective December 8, 2009); *see* Section 7149(e).

⁷⁰ 72 P.S. § 1751-A.1 *et seq.* (added by Act 44 of 2017, effective November 29, 2017, as amended by Act 42 of 2018 effective June 22, 2018); *see* Section 1754-A.1(g).

⁷¹ U.S. Government Accountability Office. *Government Auditing Standards*. 2018 Revision Technical Update April 2021.

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PCCD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with applicable laws and regulations, contracts, grant agreements, and administrative policies and procedures. In conducting our audit, we obtained an understanding of PCCD's internal controls, including information systems controls.

Standards for Internal Control in the Federal Government (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system.⁷² We used the framework included in the Green Book when assessing PCCD's internal control systems.

The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. The five components contain 17 related principles, listed in the table below, which are the requirements an entity should follow in establishing an effective system of internal control.

We determined that all internal control components were significant to both of the audit objectives. The table below represents a summary of the level of our internal control assessment for effectiveness of design (D); implementation (I); or operating effectiveness (OE), that we performed for each principle, along with a conclusion regarding whether issues were found with the principles and if those issues are included in a finding.⁷³

Component		Principle	Level of Assessment	Conclusion
Control Environment	1	The oversight body and management should demonstrate a commitment to integrity and ethical values.	D	No issues noted

⁷² Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system.

⁷³ The Green Book, Sections OV3.05 and 3.06, states the following regarding the level of assessment of internal controls. Evaluating the design of internal control includes determining if controls individually and in combination with other controls are capable of achieving an objective and addressing related risks. Evaluating implementation includes determining if the control exists and if the entity has placed the control into operation. Evaluating operating effectiveness includes determining if controls were applied at relevant times during the audit period, the consistency with which they were applied, and by whom or by what means they were applied.

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Component		Principle	Level of Assessment	Conclusion
	2	The oversight body should oversee the entity's internal control system.	D	No issues noted
	3	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.	D	No issues noted
	4	Management should demonstrate a commitment to recruit, develop, and retain competent individuals.	D	No issues noted
	5	Management should evaluate performance and hold individuals accountable for their internal control responsibilities.	D	No issues noted
Risk Assessment	6	Management should define objectives clearly to enable the identification of risks and define risk tolerances.	D	No issues noted
	7	Management should identify, analyze, and respond to risks related to achieving the defined objectives.	D	No issues noted
	8	Management should consider the potential for fraud when identifying, analyzing, and responding to risks.	D	No issues noted
	9	Management should identify, analyze, and respond to significant changes that could impact the internal control system.	D	No issues noted
Control Activities	10	Management should design control activities to achieve objectives and respond to risks.	D, I, OE	Finding 2

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Component		Principle	Level of Assessment	Conclusion
Information and Communication	11	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.	D	No issues noted
	12	Management should implement control activities through policies.	D, I, OE	Finding 2
	13	Management should use quality information to achieve the entity's objectives.	D, I, OE	Finding 2
	14	Management should internally communicate the necessary quality information to achieve the entity's objectives.	D, I, OE	Finding 2
	15	Management should externally communicate the necessary quality information to achieve the entity's objectives.	Objective 1 – D Objective 2 – D, I	No issues noted
Monitoring	16	Management should establish and operate monitoring activities to monitor the internal control system and evaluate results.	D	No issues noted
	17	Management should remediate identified internal control deficiencies on a timely basis.	D, I	No issues noted

Government Auditing Standards require that we consider information systems controls “...to obtain sufficient, appropriate evidence to support the audit findings and conclusions.”⁷⁴ This process further involves determining whether the data that supports the audit objectives is reliable. In addition, Publication GAO-20-283G, *Assessing Data Reliability*, provides guidance for evaluating data using various tests of sufficiency and appropriateness when the data is

⁷⁴ U.S. Government Accountability Office. *Government Auditing Standards*. 2018 Revision Technical Update April 2021. Paragraph 8.59 through 8.67.

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integral to the audit objective(s).⁷⁵ See our assessment in the *Data Reliability* section that follows.

Our procedures to assess the design, implementation, and/or operating effectiveness are discussed in the *Methodology* section that follows. Deficiencies in internal controls we identified during the conduct of our audit and determined to be significant within the context of our audit objectives are summarized in the conclusion section below and described in detail within the respective audit findings in this report. See the table above for descriptions of each of the principle numbers included in the conclusions below.

Conclusion

Our assessment of management's internal controls related to Objective 1 found no issues associated with Principles 1 through 17. However, related to Objective 2, we found issues with management's internal controls regarding Principles 10, 12, 13, and 14. These areas include issues with PCCD: (1) failing to maintain conflict of interest forms for Trust Fund grant application reviewers, and (2) failing to maintain adequate documentation for the Trust Fund application review and scoring processes. These issues are described in detail in *Finding 2* of this report.

Methodology

The following procedures were performed to address our audit objectives. Items selected for review within this audit were based on auditor's professional judgment and not through statistical selection. The results of our review, therefore, should not be projected to, and are not representative of, the corresponding populations.

To satisfy our audit objectives, we performed the following procedures related to both objectives:

- Obtained an understanding of PCCD's overall organizational structure and purpose, from our review of PCCD's organizational chart and information published on its website, responses from our fraud inquiry, and from interviews with management. [Principles 1, 2, 3]

⁷⁵ U.S. Government Accountability Office. *Assessing Data Reliability*. December 2019.

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- Reviewed PCCD’s Enterprise Risk Management Report for the period July 1, 2023, through June 30, 2024, completed in accordance with Management Directive 352.12 (amended) to determine what controls PCCD designed to establish an effective system of internal control that addresses each of the 17 principles within the five components of internal control. [All Principles]
- Documented an understanding of information technology (IT) general controls over the following systems: 1) Egrants 2) Commonwealth’s SAP accounting system and 3) Department of Revenue’s County Collections Database, which included reviewing a System and Organization Control (SOC) report and the most recent Peer Review Acceptance Letter for the company that conducted the review and provided the opinion. [Principle 11]

To satisfy audit Objective 1, we performed the following procedures:

- Interviewed PCCD management to gain an understanding and assess PCCD’s review and approval procedures for Sheriff and Deputy Sheriff Training and Education Account revenue collections and contracted expenditures invoices. [Principles 10, 12-14]
- Reviewed laws, regulations, and PCCD policies, procedures, and guidelines to identify criteria needed to evaluate the audit objective. [Principles 10, 12-14]
 - Chapter 74, Subchapter C. Sheriff and Deputy Sheriff Education and Training Account.⁷⁶
 - Chapter 74, Sheriff and Deputy Sheriff Education and Training Board, Title 44.⁷⁷
 - Chapter 421, Deputy Sheriff’s Education and Training Board, Title 37.⁷⁸
 - Chapter 71 Constables, Title 44, Part IV Other Officers.⁷⁹
 - Chapter 431, Constables’ Education and Training Board, Title 37, Part VI Commission.⁸⁰
 - Senate Bill No. 1267 Session of 2024 – Amending Title 44.⁸¹

⁷⁶ 44 Pa.C.S. § 7421 *et seq.* (Act 134 of 2020, effective January 1, 2021); *see* Section 7430(e).

⁷⁷ 44 Pa.C.S. § 7423 (Sheriff and Deputy Sheriff Education and Training Board).

⁷⁸ 37 Pa. Code § 421 (Deputy Sheriffs’ Education and Training Board).

⁷⁹ 44 Pa.C.S. § 71 (Constables).

⁸⁰ 37 Pa. Code § 431 (Constables’ Education and Training Board).

⁸¹ <https://www.legis.state.pa.us/cfdocs/billInfo/billInfo.cfm?sYear=2023&sInd=0&body=S&type=B&bn=1267> (accessed March 21, 2025).

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- Senate Bill No. 83 Session of 2025 – Amending Title 44.⁸²
 - Sheriff and Deputy Sheriff Education and Training Board Policy
 - Sheriffs/Deputy Sheriffs Invoice Procedures
 - Sheriffs/Deputy Sheriffs Semi-Annual Report Checks Procedures
 - Constables Invoicing Procedures for Program Staff
 - Constables Class Payment Reimbursement Processing
 - Information for New Constables and Deputy Constables Guide, Constables Education and Training Board of the PCCD⁸³
- Reviewed Sheriff and Deputy Sheriff Education and Training Board meeting information packet from October 5, 2021, and minutes from its October 12, 2021, and April 23, 2024, meetings.
 - Reviewed Constables Education and Training Board Constables’ Training Bulletin issued October 2019.⁸⁴
 - Performed analytical procedures of revenues, expenditures, and commitments from the Sheriffs and Deputy Sheriffs Education and Training Account, and Constables Education and Training Account to identify significant fluctuations from year to year and evaluate the causes for potential audit impact.
 - Obtained a report from PCCD listing revenue transactions recorded during the fiscal year in the Sheriffs and Deputy Sheriffs Education and Training Account. They represent counties’ submissions of sheriffs/deputy sheriffs’ surcharges collected based on services provided. We agreed the total revenue to the Commonwealth’s SAP accounting system and the Commonwealth’s Status of Appropriations Report.
 - Obtained data files from the DAG Bureau of Information Technology Audits (BITA) listing the monthly revenue remitted for the Constables’ Education and Training Account throughout the audit period. The revenue submissions from 67 counties’ clerks of court (CoC) and 511 magisterial district justice offices (MDJ) include Constables’ surcharges collected for services rendered. BITA created the files from Department of Revenue

⁸² https://www.legis.state.pa.us/cfdocs/billInfo/bill_history.cfm?syear=2025&sind=0&body=S&type=B&bn=83 (accessed June 5, 2025).

⁸³ <https://www.pa.gov/content/dam/copapwp-pagov/en/pccd/documents/training/documents/constable-education-and-training/2022%20new%20constable%20guide.pdf> (accessed October 23, 2024).

⁸⁴ <https://www.pa.gov/content/dam/copapwp-pagov/en/pccd/documents/training/documents/constable-education-and-training/reports-and-publications/training-bulletins/constable%20training%20bulletin%2095%20october%202019.pdf> (accessed January 31, 2025).

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(Revenue) Summary of Collections data which it receives each month for the DAG Bureau of County Audits. File totals agreed to the Commonwealth's SAP accounting system and the Commonwealth's Status of Appropriations Report. *See* our assessment of data reliability in the last section of this appendix.

- Determined that a minimum of seven counties' Sheriffs and Deputy Sheriffs revenues transactions and 25 Constables revenue transactions should be tested in total including coverage of both training accounts based on our assessment of low risk. Procedures to process revenue transactions are the same for both training accounts. Therefore, we judgmentally selected a total of 41 transactions as follows:⁸⁵
 - 16 Sheriffs and Deputy Sheriffs Education and Training account revenue transactions totaling \$2,363,020, received from 7 counties.⁸⁶
 - 25 Constables Education and Training account revenue transactions totaling \$16,551, received from 7 counties' CoC and 18 MDJ offices covering 13 counties.⁸⁷
- Obtained and reviewed the Summary of Collections revenue reports, which are submitted monthly to Revenue by each CoC and MDJ, for each test item, along with copies of the remittance checks. We agreed the amounts and other information from the reports to the revenue data. [Principles 10, 12-14]
- Obtained data files from BITA listing PCCD payments for contracted training services provided for sheriffs/deputy sheriffs and constables. BITA created data files from the Commonwealth's SAP accounting system expenditures data that DAG received in conjunction with the Commonwealth's Annual Comprehensive Financial Report (ACFR) audit and the Single Audit of the Commonwealth for the fiscal year ended June 30, 2024. *See* our assessment of data reliability in the last section of this appendix.

⁸⁵ Excluding duplicates, the 41 transactions cover 20 counties across the state.

⁸⁶ Using auditor's professional judgment, we selected 10 percent of Pennsylvania's 67 counties, or 7 counties. Our judgment for selection of counties included consideration of dollar amount and geographic coverage. Additionally, each county remits revenue twice annually except for Philadelphia County which also submits biannual Prothonotary surcharge collections, therefore, we tested a total of 16 revenue transactions.

⁸⁷ Using auditor's professional judgment, we selected 7 revenue transactions from county Clerk of Courts (CoCs) (10 percent of Pennsylvania's 67 counties) and the remaining 18 revenue transactions from Magisterial District Justices (MDJs) for a total of 25 revenue transactions. Our judgement for selection of CoCs and MDJs included consideration of dollar amount and geographic coverage.

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- Determined that a minimum of 25 expenditure transactions should be tested for each training account based on our assessment of low risk and because there are different regulations that impact allowable expenditures made from each training account. Therefore, we judgmentally selected:
 - 25 Sheriffs and Deputy Sheriffs Education and Training account expenditure transactions totaling \$1,410,862 paid to training vendors.⁸⁸
 - 25 Constable Education and Training account expenditure transactions totaling \$359,020 paid to training vendors.⁸⁹
- Performed a detailed review of training vendor invoices, contracts, and other supporting documents for each of the selected 50 expenditure transactions to verify the accuracy and propriety of training account expenditures, including verification of PCCD approvals. [Principles 10, 12-14]
- Reviewed all current Sheriffs and Deputy Sheriffs and Constables' training contracts for which the vendors received combined totals of \$2,440,056.34 and \$655,132.56, respectively, to determine whether PCCD properly recorded contract expenditures on contract consumption reports so calculated commitment amounts for each contract were accurately reported on the Combined Statements of Cash Receipts, Expenditures, and Commitments. [Principles 10, 12-14]
- Recalculated the consumption reports for the selected contracts and traced the 50 expenditures test item amounts (i.e., 25 transactions for each type of account) to each associated consumption report to ensure PCCD accurately accounts for commitments. [Principles 10, 12-14]

⁸⁸ Using auditor's professional judgment, we selected 25 Sheriffs/Deputy Sheriffs Education and Training account expenditure transactions prorated by training vendor according to the number of payments recorded during the audit period. We selected the expenditure transactions judgmentally with a focus on high dollar transactions, as well as consideration of coverage across the audit period.

⁸⁹ Using auditor's professional judgment, we selected 25 Constables' Education and Training account expenditure transactions prorated by the total amount of payments each training vendor received during the audit period. We selected the expenditure transactions judgmentally with a focus on high dollar transactions, as well as consideration of coverage across the audit period.

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To satisfy audit Objective 2, we performed the following procedures:

- Interviewed PCCD management to gain an understanding of the program, internal control procedures, and key documents and reports that are significant to the audit objective. [Principles 10, 12-14]
- Reviewed laws, regulations, and written policies and procedures to identify criteria needed to evaluate the audit objective. [Principles 10, 12-14]
 - Act 44 of 2017, Subarticle F, First Chance Trust Fund, as amended by Act 42 of 2018.⁹⁰
 - Chapter 471, Statement of Policy for the Administration of the First Chance Trust Fund, Title 37.⁹¹
 - PCCD Policy – Managing the Grant Application Process.⁹²
 - Trust Fund *Letter of Intent* solicitation dated May 4, 2023.
- Reviewed PCCD’s 2023 and 2024 First Chance Trust Fund Annual Reports required to be submitted to the Pennsylvania General Assembly. [Principle 15]
- Reviewed the PCCD Commission Meeting Minutes from June 13, 2023, relating to the Trust Fund *Letter of Intent* solicitation.
- Determined the amount of revenue deposited into PCCD’s Trust Fund account from Department of Corrections (DOC) contracts in excess of \$5 million annually, grants/contributions, or any other money appropriated into the fund and agreed the amount to the 2024 First Chance Trust Fund Annual Report.
- Corresponded with DOC staff responsible for contract monitoring to determine what entities have contracts with DOC in excess of \$5 million annually to ensure all eligible funds were allocated to the Trust Fund. [Principle 14]
- Reviewed DOC’s Commitments and Actual Expenditures Report for the period July 1, 2023, through June 30, 2024, from the Commonwealth’s SAP accounting system to identify payments made to vendors exceeding \$5 million during our audit period.

⁹⁰ 72 P.S. §§ 1751-A.1 to 1755-A.1 (Act 44 of 2017, as amended by Act 42 of 2018).

⁹¹ 37 Pa. Code § 471.

⁹² Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II *Review of Competitive Applications* effective September 15, 2009, revised February 14, 2023.

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- Corresponded with DOC management and obtained reasonable explanations for vendors receiving payments from DOC over \$5 million but did not contribute to the Trust Fund. [Principles 13, 14]
- Obtained a listing of the school districts/community-based organizations that applied for the initial round of the approximately \$1.3 million available in Trust Fund funds announced on May 4, 2023, and reviewed the *Letter of Intent* solicitation to determine Trust Fund application eligibility and requirements.
- Obtained a listing of the four grant application reviewers and determined if PCCD maintained conflict of interest forms for the reviewers as required by PCCD's policy. [Principles 10, 12]
- Determined if PCCD selected applicants in accordance with appropriate policies and procedures. We judgmentally selected 10 of the total 56 applications that were submitted for the initial round of funding for review from PCCD's Trust Fund Scoring Summary Sheet with Recommendations file.⁹³ [Principles 10, 12-14]
- For the ten applications selected for review, we determined whether PCCD completed an administrative review to determine eligibility of the proposed project and adherence to administrative guidelines as outlined in the *Letter of Intent*; used a scoring instrument that mirrors the application requirements outlined in the funding announcement guidelines; included adequate explanations to justify and explain the ratings on the scoring checklists; and included digital or physical sign-offs on the scoring checklists. [Principles 10, 12-14]
- Determined whether PCCD maintained reconciliation meeting minutes to support the decision regarding selecting which applicants to award and reviewed supporting documentation including a PowerPoint presentation and reconciliation spreadsheets. [Principles 10, 12-14]
- Reviewed PCCD Grant Agreements for the six applicants who were awarded funding to determine expenditure reimbursement requirements.

⁹³ The listing of applicants provided by PCCD management included 41 community-based organizations and 15 school districts. The ten judgmentally selected applicants reviewed included the six applicants selected for award and four applicants not selected for award.

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- Determined the amount of reimbursements PCCD made to Trust Fund grantees during our audit period and agreed the amount to the 2024 First Chance Trust Fund Annual Report.
- Reviewed all five payments made by PCCD to two Trust Fund grantees during the audit period and determined whether PCCD appropriately reimbursed the expenditures by reviewing the required quarterly fiscal reports submitted through PCCD's Egrants system; student expenditure tracking spreadsheets for applicable student-specific Trust Fund expenditures, approval for processing by PCCD's Deputy Director of the Office of Financial Management and Administration prior to submission to Comptroller Operations for their review and payment release.⁹⁴ [Principles 10, 12-14]
- Determined the PCCD's process of monitoring the grantees' use of the Trust Fund funds. [Principle 16]

Status of Prior Audit Results and Recommendation

To determine the status of prior audit results and recommendations reported in the performance audit report issued in December 2021, we performed the following:

- Corresponded with PCCD management to determine what actions were taken to address the recommendations for the Trust Fund.
- Verified PCCD incorporated the recommendation relating to adding a link for donations to the Trust Fund website.

Data Reliability

Government Auditing Standards require us to assess the sufficiency and appropriateness of computer-processed information that we used to support our conclusions and/or recommendations. The assessment of the sufficiency and appropriateness of computer-processed information includes the considerations regarding the completeness and accuracy of the data for the intended purposes.⁹⁵

⁹⁴ While there were six FCTF grantees selected and awarded funding, only two grantees had expenditures and submitted for reimbursement during the audit period.

⁹⁵ U.S. Government Accountability Office. *Government Auditing Standards*. 2018 Revision. Technical Update April 2021. Paragraph 8.98.

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In addition to the procedures described in the remainder of this section, as part of our overall process in obtaining assurance of the reliability of computer-processed information and data files, we obtained a management representation letter from PCCD. This letter, signed by PCCD management, included a confirmation statement indicating the information provided to us had not been altered and was a complete and accurate duplication of the information from its original source.

In performing Objective 1 of our audit, we obtained Sheriffs and Deputy Sheriffs Education and Training Account and Constables' Education Training Account revenues, expenditures, and commitments from the Commonwealth's SAP accounting system and Revenue's County Collections Database. Data from SAP and Revenue are subjected to financial audit standard-related tests of sufficiency and appropriateness of evidence as part of the audits of the Commonwealth's ACFR and the Single Audit of the Commonwealth for the state fiscal year ended June 30, 2024.⁹⁶ In order to confirm the completeness and accuracy of the SAP data, we obtained an understanding of the IT environment including general controls over the Commonwealth's SAP accounting system and Revenue County Collections Database for fiscal year ended June 30, 2024. [Principle 11]

Additionally, we performed the following:

Revenue:

- Agreed revenue totals recorded for both training accounts on the Status of Appropriations to the SAP Revenue 601 reports.⁹⁷
- For the Sheriffs and Deputy Sheriffs Education and Training Account revenue, we:
 - Agreed the total revenue amount on the PCCD file of revenue transactions extracted from SAP by document number to the account's total revenue on the SAP Revenue 601 Report.

⁹⁶ As part of the annual ACFR and Single Audits, the Department of the Auditor General evaluates SAP to gain reasonable assurance that the accounting system is secure and maintains accurate accounting records used to produce the Commonwealth's ACFR. We consider the Revenue and SAP data to be a reliable independent source for purposes of our engagement based on the results of our procedures to assess data reliability and procedures conducted at various times in conjunction with the DAG county audits and ACFR/Single audits.

⁹⁷ Status of Appropriations, General Fund, BA 81 – Executive Offices, Restricted Revenue Ledger, June 2024, page 135 to SAP Reports: *AG – Revenue 601 (FM Based)* for SAP Funds 6013700000 and 6029100000, fiscal year 2024.

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- Traced 16 selected revenue transaction amounts from the PCCD SAP revenue extract file to the Sheriff's Semi-Annual Reports and attached checks signed by the respective counties' staff as described in the *Methodology* section.
- For the Constables' Education and Training Account revenue, we:
 - Agreed the total revenue amount of the Revenue Summary of Collections data file to the SAP Revenue 601 Report.
 - Traced 7 CoC and 18 MDJ selected monthly revenue transaction amounts from the Revenue data to the respective Summary of Collections reports as described in the *Methodology* section.

Expenditures:

- Agreed expenditure totals recorded for both training accounts on the Status of Appropriations report to the SAP Funds Management Balances Report.⁹⁸
- For 50 selected expenditure transactions (i.e., 25 transactions for each type of account), we agreed information from the SAP FM expenditures data to the supporting invoices submitted by training contractors and approved by PCCD as described in the *Methodology* section. We verified that each payment was consistent with the terms of its associated contract.

Commitments:

- Traced commitments totals recorded for both training accounts on the Status of Appropriations report to the SAP Funds Management Balances report and to PCCD's Combined Statement of Cash Receipts, Expenditures, and Commitments reports for the fiscal year ended June 30, 2024.⁹⁹
- For training services contracts, we agreed the financial activity recorded on the respective PCCD consumption reports to amounts on PCCD's Combined Statement of Cash Receipts, Expenditures, and Commitments report for the fiscal year ended June 30, 2024.

⁹⁸ SAP Funds Management Balances Report was obtained through the Auditor General's SAP Business Warehouse, *AUD GEN Funds Management Balances* for SAP Funds 6013700000 and 6029100000, fiscal year 2024.

⁹⁹ Ibid.

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- Confirmed that expenditure amounts for the 50 selected training contractor payments described above were accurately recorded on the associated contracts' consumption reports.

Based on the results from the above procedures, we found no limitations using the data obtained to support our audit procedures for Objective 1. The data were retrieved from the Commonwealth's SAP system (for commitment, revenue, and expenditure data) and the Department of Revenue's PATH system (for Constable revenue data). We concluded that the data used in this audit were sufficiently reliable for the audit period of July 1, 2023, through June 30, 2024.

In performing Objective 2 of our audit, we obtained PCCD's Trust Fund Scoring Summary Sheet with Recommendations exported from SurveyMonkey and the Trust Fund Grant Payments file from Egrants. To confirm the completeness and accuracy of the files, we performed the following:

- Obtained an understanding of the IT environment including general controls over the Egrants system for fiscal year ended June 30, 2024. [Principle 11]
- Agreed information from the Trust Fund Scoring Summary Sheet with Recommendations to the information included in the PCCD Commission Meeting Minutes from June 13, 2023, and the Final Extraction Report from SurveyMonkey.
- For a judgmental selection of 10 applications submitted to PCCD in response to the *Letter of Intent* solicitation as described in the *Methodology* section, we agreed the accuracy of the information (applicant name and dollar amount requested) listed in Trust Fund Scoring Summary Sheet with Recommendations to the applications for completeness and accuracy.
- Agreed information from the Trust Fund Grant Payments file from Egrants to the Commonwealth's SAP accounting system and to the expenditures reported in the 2024 First Chance Trust Fund Annual Report.

Based on the data reliability procedures performed, we found no limitations for using the Trust Fund data obtained for our intended purposes. In accordance with *Government Auditing Standards*, we concluded that the Trust Fund data is sufficiently reliable for the purposes of this engagement.

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Appendix B

Trust Fund Letter of Intent and Scoring Checklist

The Pennsylvania Commission on Crime and Delinquency (PCCD) was mandated to administer the First Chance Trust Fund (Trust Fund) and announced the availability of approximately \$1.3 million in the Trust Fund through the *Letter of Intent* solicitation in May of 2023.¹⁰⁰ As discussed in *Finding 2* of this report, a workgroup of four reviewers used a scoring checklist during the award process to evaluate and select applicants to represent the inaugural pilot class for the Trust Fund Program. However, we found that the scoring checklist did not specifically mirror the application requirements outlined in the *Letter of Intent*, as required by PCCD policy.¹⁰¹ Instead, the scoring checklist had general questions rather than clearly listing each requirement included in the *Letter of Intent*. See the *Letter of Intent* and scoring checklist included respectively in this appendix.

¹⁰⁰ See further details in the *Introduction and Background* section of this report.

¹⁰¹ Pennsylvania Commission on Crime and Delinquency, *Managing the Grant Application Process*, Part II Review of Competitive Applications Section E Reviewers/Scorers, effective September 15, 2009, revised February 14, 2023.

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First Chance Trust Fund

Letter of Intent

Introduction

Established within the Pennsylvania Commission on Crime and Delinquency (PCCD) through Act 44 of 2017, the First Chance Trust Fund (Fund) establishes a scholarship program for students or providing grants to programs that benefit children in those regions of this Commonwealth which have statistically higher high school dropout rates, incarceration rates or high crime rates. For more information about the Fund, please visit PCCD's website here: [First Chance Trust Fund \(pa.gov\)](http://FirstChanceTrustFund.pa.gov).

Purpose of the Funding

PCCD is announcing the availability of approximately \$1.3 million in state funds to support the First Chance Trust Fund initiative. This *Letter of Intent* solicitation is seeking eligible applicants to implement a blended scholarship opportunity for at-risk students with programmatic supports.

Eligible Applicants. PCCD expects to fund multiple organizations in identified regions across the Commonwealth for this initiative over a multiple-year project period. Regions were identified based on statistically higher high school dropout rates data provided by the PA Department of Education and incarceration data provided by the PA Department of Corrections and calculated per capita. Identified school districts (please reference the Appendix) and community-based organizations (CBOs) serving students in the identified school districts are eligible to apply.

To be eligible, the CBO must provide services to eligible students (see below) such as, but not limited to: mentoring, individual counseling and therapeutic services, case management, academic support (tutoring, SAT/ACT prep), job readiness (career goals, skill-building, internships, part-time employment), and other youth-focused programming that provides youth with the skills necessary to either enter a post-secondary educational institution (including technical schools) or the workforce.

Eligible Expenses. The maximum award amount shall not exceed \$300,000 but may vary depending on expected number of eligible students served. The primary use of the funding will be to provide direct financial support to eligible students via 'scholarship'. For the purposes of this funding, 'scholarship' is defined as tuition and/or associated expenses with attending post-secondary school or other vocational training, starting a business, and/or launching a career. An example of an allowable expense outside of tuition costs include the purchase of necessary supplies for a student to attend cosmetology school.

School districts and CBOs are permitted to take an administration fee of the funds; however, administrative costs should be kept at a minimum and will be a factor in the review and scoring process. PCCD reserves the right to make the final decision on eligible expenses.

Eligible Students. Eligible students must be 24-years of age or younger as of July 1, 2023, and currently attends, or has recently attended and/or graduated from, one of the identified school districts.

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For CBOs, the eligible student(s) must currently participate, or have previously participated, in the programming provided by the CBO. CBOs are encouraged to initiate targeted outreach to former participants in their programming that they believe fit the eligibility criteria. School districts are eligible to submit an application on behalf of individual students at their discretion, but the expectation would be that the school or a related program partner will provide the additional programmatic support for the students receiving the scholarship. School districts are also encouraged to initiate targeted outreach to former students that meet the eligibility criteria.

Eligible students that have experienced victimization or that have, or had, incarcerated primary caregivers should be prioritized for financial support. Additional student eligibility criteria will be determined in tandem with the awarded organizations. School districts and CBOs will be required to execute a student agreement with each participating student to ensure clear expectations and commitment. Further, successful applicants will be required to work with PCCD staff to track the outcomes of the scholarship program.

What Information Will I Need When Making my Initial Request?

- Organization name and address
- For CBOs: a short narrative summarizing the current services you provide to at-risk youth, including:
 - How many kids your organization serves in these school districts
 - How you identify the youth that you serve
 - Details on current referral and retention processes
 - Outcomes of current programming
 - Explain current infrastructure in place for how your organization would be able to handle the management of these funds
 - Estimated number of students you are seeking to support with a scholarship program
 - How did you identify the students and provide a short narrative on them
- For school districts: a short narrative summarizing:
 - Estimated number of students you are seeking to support with a scholarship program
 - How did you identify the students and provide a short narrative on them
- Proposal for how your organization would structure the scholarship program
 - If your organization was awarded, what would you do?
 - Details on your outreach plan to current and former students/participants
 - What would be your parameters?
 - What is your individual funding strategy per eligible student?
 - What and how your organization would track the youth throughout the scholarship period?
 - What factors would be included to determine program success?
- Detail on the CBOs relationship with the school district; or conversely, if the school district is working with a CBO or program to provide programmatic supports.

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Next Steps

Interested in applying? Please have your organization complete a Survey Monkey initial request form. The Survey Monkey initial request form is currently open and closes on June 1, 2023 at 11:45 PM.

Applicants receiving awards will be contacted by PCCD staff no later than July 2023 to finalize the structure of the program and award process within PCCD's Egrants system. Priority consideration will be given to those organizations that have the current structure in place to support this program and distribute direct financial support for the youth. Additionally, priority consideration will be given to those CBOs that attach a confirmation from the school of its partnership, including that it will provide academic data to the CBO with the students' permission.

We encourage you to review the [Statement of Policy](#) as you prepare your request. PCCD staff are unable to answer questions on specific proposals. Please submit questions to RA-PCCDPressOffice@pa.gov.

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Appendix.

Identified School Districts

Primary County	School District
Adams	Upper Adams SD
Allegheny	Clairton City SD
Allegheny	Duquesne City SD
Allegheny	McKeesport Area SD
Allegheny	Penn Hills SD
Allegheny	Pittsburgh SD
Allegheny	Sto-Rox SD
Allegheny	Wilkinsburg Borough SD
Allegheny	Woodland Hills SD
Beaver	Aliquippa SD
Beaver	Big Beaver Falls Area SD
Beaver	New Brighton Area SD
Beaver	Rochester Area SD
Bedford	Tussey Mountain SD
Berks	Reading SD
Blair	Altoona Area SD
Bradford	Sayre Area SD
Bradford	Towanda Area SD
Bradford	Troy Area SD
Bradford	Wyalusing Area SD
Bucks	Bristol Township SD
Cambria	Greater Johnstown SD
Cameron	Cameron County SD
Carbon	Panther Valley SD
Chester	Coatesville Area SD
Clarion	Clarion-Limestone Area SD
Clearfield	Clearfield Area SD
Clearfield	Curwensville Area SD
Clearfield	Dubois Area SD
Clearfield	Philipsburg-Osceola Area SD
Clearfield	West Branch Area SD
Columbia	Berwick Area SD
Crawford	Conneaut SD
Crawford	Crawford Central SD
Dauphin	Harrisburg City SD
Dauphin	Steelton-Highspire SD
Delaware	Chester-Upland SD

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Delaware	Chichester SD
Delaware	Southeast Delco SD
Delaware	William Penn SD
Elk	Ridgway Area SD
Elk	Saint Marys Area SD
Erie	Corry Area SD
Erie	Erie City SD
Fayette	Albert Gallatin Area SD
Fayette	Brownsville Area SD
Fayette	Connellsville Area SD
Fayette	Laurel Highlands SD
Fayette	Uniontown Area SD
Franklin	Chambersburg Area SD
Franklin	Tuscarora SD
Franklin	Waynesboro Area SD
Fulton	Central Fulton SD
Fulton	Forbes Road SD
Fulton	Southern Fulton SD
Greene	Carmichaels Area SD
Greene	Southeastern Greene SD
Greene	West Greene SD
Jefferson	Brookville Area SD
Jefferson	Punxsutawney Area SD
Lackawanna	Scranton SD
Lancaster	Columbia Borough SD
Lancaster	Lancaster SD
Lawrence	New Castle Area SD
Lebanon	Lebanon SD
Lebanon	Northern Lebanon SD
Lehigh	Allentown City SD
Luzerne	Greater Nanticoke Area SD
Luzerne	Hanover Area SD
Luzerne	Wilkes-Barre Area SD
Lycoming	Jersey Shore Area SD
Lycoming	Williamsport Area SD
McKean	Bradford Area SD
McKean	Kane Area SD
McKean	Smethport Area SD
Mercer	Farrell Area SD
Mifflin	Mifflin County SD
Montgomery	Norristown Area SD

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Montgomery	Pottstown SD
Northumberland	Mount Carmel Area SD
Northumberland	Shamokin Area SD
Northumberland	Shikellamy SD
Philadelphia	Philadelphia City SD
Potter	Galeta Area SD
Schuylkill	Mahanoy Area SD
Schuylkill	Minersville Area SD
Schuylkill	North Schuylkill SD
Schuylkill	Pottsville Area SD
Schuylkill	Shenandoah Valley SD
Schuylkill	Tamaqua Area SD
Schuylkill	Williams Valley SD
Snyder	Midd-West SD
Somerset	Turkeyfoot Valley Area SD
Venango	Franklin Area SD
Venango	Oil City Area SD
Venango	Titusville Area SD
Warren	Warren County SD
Washington	Charleroi SD
Washington	Washington SD
Westmoreland	Jeannette City SD
Westmoreland	Monessen City SD
Westmoreland	New Kensington-Arnold SD
York	Hanover Public SD
York	York City SD

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2023 First Chance Trust Fund LOI Ranking Check-List		
Applicant Name: _____		
Applicant Type: _____		
Check-List Questions	Response (Drop-Down)	Score
<i>For questions 1 through 6, please choose your response from the drop-down menu. The score cell will automatically populate.</i>		
1 Do you get the sense from their narrative or website that this organization has experience successfully serving at-risk youth?	No	1
2 Do the services the organization provides fall within the examples mentioned in the LOI for student success?	No	1
3 Did the organization show that they can successfully track the success of their programs?	No	1
4 Was their PROPOSAL sound? (This includes most of the funding going toward financial support, a reasonable number of youth served, and a minimal admin fee.)	No	1
5 Does the organization show that they have the current structure in place to support grant activities?	No	1
6 If applicable, did the organization provide support from the school-district(s)?	N/A	0
<i>For questions 7 and 8, please choose your response from the drop-down menu then select a score between 1-5 from the dropdown.</i>		
7 Based off the information in the entire application, do you think the project would be successful? <small>1-Not Successful, 5-Very Successful</small>	No	1
8 Do you recommend this application for funding? <small>1-Should Not Fund, 5-Should Fund</small>	No	1
TOTAL		7
<i>The 'Notes' section is currently 'Merge & Centered'. You can adjust this to type in notes in a way that works for you. Please ensure when writing notes that you reference the question # or section.</i>		
Notes:		

Range between 7-26

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Appendix C

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This audit report was distributed to the following individuals:

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Pennsylvania Commission on Crime and Delinquency

Mr. Derin Myers
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The Honorable Scott Martin
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Pennsylvania House of Representatives

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Pennsylvania House of Representatives

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Pennsylvania House of Representatives

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