

## AUDIT FINDINGS AND RECOMMENDATIONS

### **1. TAX COLLECTORS**

#### **Statement of Findings**

**A. Tax Collections** – The Tax Collector books were audited for the year 2010. Amount refunded to Tax Collectors for overpayment was \$60.76. Amount owed to the County was \$252.54

**B. Rainsburg Borough – Colleen Peake, Tax Collector**

- 1) The Tax Collector failed to turn over the 2010 Tax Duplicate; therefore we were unable to complete the audit of the 2010 tax collections.
- 2) The Tax Collector failed to turn over any money to the County for taxes collected in 2011.

**NOTE: This matter has been turned over to the District Attorney's office and the County Solicitor.**

**C. Manns Choice Borough – Emily Pravata, Tax Collector**

- 1) An audit of this account revealed transactions totaling \$4,206.59 were made within the tax collector's checking account that are not in accordance with the Local Tax Collection Law. Monies were transferred from this account to a personal account and debit card transactions were made.

**D. New Paris Borough – Kerri Mickel, Tax Collector**

- 1) An audit of this account revealed transactions of an undetermined amount were made within the tax collector's checking account that are not in accordance with the Local Tax Collection Law. Monies were used for personal purchases and personal bill payments.

**NOTE: Findings C & D have been turned over to the District Attorney's office.**

## 2. GENERAL FUND

### Statement of Findings

- A. Mileage Reimbursement – Commissioner Gary Ebersole - Mileage reimbursements were made to Commissioner Ebersole for the years 2009, 2010 and 2011 totaling \$2,968.80 for travel within the county.
- B. Mileage Reimbursement – Commissioner Michael Herline – Mileage reimbursement totaling \$325.50 for the year 2011 was paid to Commissioner Herline for travel within the County. This is in addition to the finding from 2010 in the amount of \$1,441.80.

**NOTE:** - Both findings violate the policy established in November of 2007, which states that elected officials will be reimbursed for mileage driven out of county and while on official business.

### Recommendations

- 1) We recommend that the elected officials reimburse the County General Fund.
- 2) We continue to recommend development of a policy that requires reimbursement requests be submitted within the same year that the expense was incurred.

## 3. RETIREMENT

### Statement of Findings

- A. As of December 31, 2011, the employees contribution (money deducted from the employees pay), had not been deposited in the Retirement account since September 2011.

**Recommendation** – We continue to recommend that this money be deposited in a timely manner.

- B. As of December 31, 2011, the total required county contribution determined by the actuary had not been deposited into the retirement fund.

**Recommendation** – To insure that the retirement fund is actuarially sound and to comply with Act 96 of 1971 of the County Pension Law, we continue to recommend that the contributions be made in a timely manner.

**4. PROBATION – Supervision Fund**

**Statement of Findings**

- A. As of December 31, 2011, the balance owed to the county for 2010 and 2011 for salary reimbursements was \$179,765.28.

**Recommendation** – We recommend that the salary reimbursements be made in a timely manner and that past due amounts are paid immediately.

**5. PROBATION – Bedford County Counter DUI Program Account**

**Statement of Findings**

- A. This account was established for the purpose of depositing fees collected for the DUI School. Salary reimbursements are made to the County General Fund, however the balance of monies collected remain in this account and are not turned over to the County.

- B. As of December 31, 2011, the balance owed to the County General Fund for salary reimbursements was \$16,853.58

**Recommendation** – We recommend that all fees collected for this service be turned over to the County General Fund.

**6. PROBATION - Regular Checking Account**

**Statement of Findings**

- A. As of December 31, 2011, the amount owed to the County General Fund & the Prothonotary's Automation Fund for November collections was \$20, 985.87.

**Recommendation** - We recommend that this money be turned over to the General Fund and the Automation Fund on a monthly basis.