



COUNTY OF CENTRE

OFFICE OF THE CONTROLLER

Willowbank Office Building - Room 242
420 Holmes Street
Bellefonte, Pennsylvania 16823-1488

JASON M. MOSER

CONTROLLER

jmmoser@centrecountypa.gov

(814) 355-6725
FAX # (814) 355-6761

MEMO

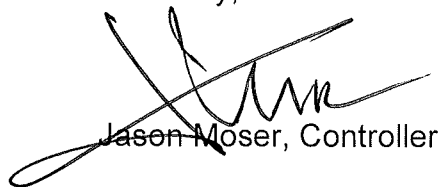
DATE: September 20, 2021
TO: Bernie Cantorna, District Attorney
FROM: Jason Moser, Controller
SUBJECT: County Asset Forfeiture Report FY 2020-2021

We have completed the annual report of the asset forfeiture account for fiscal year ended June 30, 2021 (copy enclosed). Forfeiture of Assets Act, Section 5802 and Section 5803(a) requires the county to provide this report to the Office of Attorney General. We submitted the confidential report electronically and have mailed the attached schedules to the Attorney General's Office.

During the audit of the Drug Forfeiture Account for year ended June 30, 2021, we found no matters that we believe should be looked into further.

The purpose of this report is to comply with the Controller's internal audit policy and schedule. The report is intended to be used by the District Attorney's Office and is not intended for other parties, purposes, or uses.

Sincerely,



Jason Moser, Controller

Please contact me if you have any questions.

CC: Mark Smith, Esq., District Attorney's Office
Nicole Courter, District Attorney's Office
Danielle Graham, Chief Deputy Attorney General
Pennsylvania Office of Attorney General



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September 20, 2021

Pennsylvania Office of Attorney General
Asset forfeiture & Money Laundering Section

Attention: John Henderson
Strawberry Square, 16th Floor
Harrisburg, PA 17120

Subject: Annual Audit of Forfeited Property for FY 2020-2021

Please find the enclosed Asset Forfeiture Reports for Centre County and a copy of the asset tracking worksheet, for fiscal year ended June 30, 2021. Our office completed an audit program in compliance with Section 5802 and 5803(a) of the *Forfeiture of Assets Act, 42 PA. C.S.A.* We coordinated this process with the District Attorney's (DA) staff. The financial transactions reflected in the Report and the Asset Tracking Worksheet are the responsibility of the County of Centre DA's Office. The financial report has been prepared using the cash basis of accounting. The County of Centre DA's Office is responsible for selecting the basis of accounting and determining that the cash basis of accounting is acceptable in the circumstances.

The Forfeiture accounts are interest bearing accounts. Bank reconciliations were prepared as of June 30, 2021 and all deposits and checks were accounted for.

A test of receipts (99%) were vouched to supporting documentation and traced to bank statements. All receipts tested were deposited in a reasonable period of time.

A test of expenditures was made on a sample of 6 (13%) checks written which covered 90% of the value of checks written. All tested expenditures were for an appropriate use of forfeited funds.

Property forfeited to the District Attorney's Office during the audit period was properly handled and accounted for.

In my opinion the financial records of the Centre County Forfeiture Accounts were fairly stated for the period of July 1, 2020 to June 30, 2021. All records examined were maintained in compliance with Forfeiture of Assets Act, 42 PA. C.S.A., §5801 et seq. Lastly, pursuant to §5803(j), enclosed is a copy of Asset Forfeiture Tracking Worksheet, which I have reviewed to complete this audit.

If you have any questions, please contact Travis Walker of our office at (814) 355-6725 or Mark Smith of the District Attorney's Office at (814) 355-6735.

Sincerely,



Jason Moser
Controller

CC: Mark Smith, Esq., Centre County District Attorney's Office
Nicole Courter, Centre County District Attorney's Office

County of Centre Fourfeiture Account
Period: July 1, 2020 to June, 2021

Bank Reconciliation as of June 30, 2021

SAVINGS ACCOUNT

Bank balance as of 06/30/21	\$	-
Book Balance as of 06/30/21	\$	-

INTEREST BEARING CHECKING ACCOUNT

<u>M&T Acct - 1577</u>			<u>M&T Acct - 2967</u>	
Bank balance as of 06/30/21	\$	72,783.19	Bank balance as of 06/30/21	\$ 469,234.06
Book Balance as of 06/30/21	\$	72,783.19	Book Balance as of 06/30/21	\$ 469,234.06

Checking Account Totals \$ 542,017.25

County of Centre Forfeiture Account
Period: July 1, 2020 to June 30, 2021

Revenue and Expenditure Summary

Beginning balance as of 07/01/20		\$ 520,139.67
Revenue		
Cash Forfeitures	1,528.00	
Shared Forfeitures	70,935.13	
Proceeds Received from Sale of Forfeited Items	-	
Interest	151.12	
Restitution		
Copy Fees		
Other	150.00	
Total Revenue		72,764.25
Total Available		592,903.92
Expenditures		
Municipal Task Force Support	3,700.40	
Confidential Case Expenditures	-	
Maintenance of Forfeited Property	565.87	
Education/Training	17,732.19	
Data Processing Equipment/Supplies	-	
Investigative equipment/Supplies	28,263.21	
Other Equipment Supplies	-	
Salaries	-	
Vehicles	125.00	
Task Force	-	
Other Equipment Supplies	-	
Total Expenditures		50,386.67
Ending Balance as of 06/30/21		<u>\$ 542,517.25</u>

County of Centre Forfeiture Account
Period: July 1, 2020 to June 30, 2021

Reconciliation of Attorney General Report to Book Balance

Attorney General - Asset Forfeiture Report

Beginning Balance as of 07/01/20	\$ 520,139.67
Income	\$ 72,764.25
Expense	\$ 50,386.67
Ending balance of of 6/30/21	\$ 542,517.25

District Attorney Book Balance

Checking Account	\$ 542,517.25
Total Book Balance	\$ 542,017.25