

York County Prison (Inmate Welfare Fund)
Financial Statement Audit
For the Year Ended December 31, 2020



County of York, Pennsylvania

Gregory F. Bower, MBA
Controller

Tyler J. Chronister
Deputy Controller

York County Prison (Inmate Welfare Fund)
County of York, Pennsylvania
Table of Contents
For the Year Ended December 31, 2020

	<u>Page(s)</u>
Internal Auditor's Report	
Statement of Receipts, Disbursements, and Changes in Cash Balance – Cash Basis	1
Notes to Financial Statement	2
Internal Auditor's Report on Internal Control over Financial Reporting, Compliance, and Other Matters	3

Office of the County Controller

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County of York, Pennsylvania

INDEPENDENT AUDITOR'S REPORT

June 10, 2021

Cathy Sentz
York County Prison
3400 Concord Road
York, PA 17402-9007

York County Prison (Inmate Welfare Fund) 2020 Audit

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balance for the York County Prison Inmate Welfare Fund for the year ending December 31, 2020.

In accordance with the cash basis of accounting, the preparation and fair presentation of the financial statement is the responsibility of management, which includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatements, whether due to fraud or error.

Our responsibility is to audit the accounts of Row Offices and facilities within the County and to report the results of such audits to the York County Commissioners and the York County Controller.

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

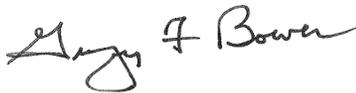
An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. The auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control in making those risk assessments. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash receipts, disbursements, and cash balance for the year ending December 31, 2020 in accordance with the cash basis of accounting described in Note 1.

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Respectfully Yours,



Gregory F. Bower, MBA
Controller
Office of the County Controller



Tyler J. Chronister
Deputy Controller
Office of the County Controller

York County Prison (Inmate Welfare Fund)
County of York, Pennsylvania
Statement of Receipts, Disbursements, and Changes in Cash Balance – Cash Basis
For the Year Ended December 31, 2020

<u>Receipts</u>	
Canteen/Misc. Commission (Securepak, Vending Machines)	\$ 619,590
Interest	539
Postage and Delivery	175
Misc.	50
Total Cash Receipts	620,353
<u>Disbursements</u>	
Education	212,579
Inmate Worker Pay	162,183
Inmate Worker Supplies	92,495
Misc.	28,283
Entertainment	24,286
Programs	15,000
Healthy Pharmacy	14,044
Postage	5,481
Appliances	3,727
Office Supplies	2,925
Bus Passes	1,204
PA Identifications	1,169
Indigent Haircuts	576
Dues & Subscriptions	195
Indigent Notary Fee	120
Total Cash Disbursements	564,268
Increase in Cash	56,086
Cash, beginning of year	209,147
Cash, end of year	\$ 265,233

**York County Prison (Inmate Welfare Fund)
County of York, Pennsylvania
Notes to Financial Statement
For the Year Ended December 31, 2020**

NOTE 1: NATURE OF ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

Background and Reporting Entity

The mission of the York County Prison is to maintain a safe, secure environment for a diverse population of incarcerated individuals, staff and visitors. The York County Prison is dedicated to implementing innovative methods of security and working with community partners to provide quality education and evidence-based treatment programs to increase the probability of successful community re-entry.

The money in the Inmate Welfare Fund is expended primarily for the benefit, education, and welfare of the inmates confined within the jail. Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of the jail facility. Maintenance of the jail facility may include, but is not limited to, the salary and benefits of personnel used in the programs to benefit the inmates, including, but is not limited to, education, drug and alcohol treatment, welfare, library, accounting, and other programs deemed appropriate. Inmate welfare funds shall not be used to pay required County expenses of confining inmates in a local detention system, such as meals, clothing, housing, or medical services or expenses.

A. Basis of Accounting

The books and records of the York County Prison Inmate Welfare Fund are maintained on the cash basis of accounting and, therefore, the financial statement presented herein does not purport to present the account balances and results of operations in conformity with generally accepted accounting principles. The cash basis of accounting is another comprehensive basis of accounting.

B. Cash Accounts

The financial statement provided for the York County Prison Inmate Welfare Fund reflects primarily custodial account activity. The account is maintained and reconciled by Cathy Sentz, Support Services Manager for the York County Prison. Administrative costs and expenses incurred by the York County Prison are reflected on the books and records of the County of York and not on this financial statement.

NOTE 2: CASH AND EQUIVALENTS

The general checking account holds funds received by the York County Prison Inmate Welfare Fund in a custodial capacity and use of these funds by this program is restricted.

Amounts on deposit in excess of FDIC limits are collateralized by the financial institution with securities held by that entity.

York County Prison (Inmate Welfare Fund)
County of York, Pennsylvania
Report on Internal Control Over Financial Reporting, Compliance, and Other Matters
For the Year Ended December 31, 2020

In planning and performing our audit of the financial statement of the York County Prison Inmate Welfare Fund in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2020, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Fund's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect in the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The report is intended solely for the information and use by the management of the York County Prison and other affected County offices, and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.