

# Hallam Borough Tax Collector Audit Report

For the period of February 15, 2018 through January 15, 2019 covering the 2018  
Tax Year



County of York, Pennsylvania

**Gregory F Bower, MBA**  
Controller

**Tyler J Chronister**  
Deputy Controller

**Hallam Borough Tax Collector Audit**  
**For the period of February 15, 2018 through January 15, 2019**  
**2018 Tax Year**

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# Office of the County Controller

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County of York, Pennsylvania

August 5, 2019

Hallam Borough  
Sharon Dupler  
250 W. Beaver Street  
Hellam, PA 17406

Dear Hallam Borough Tax Collector:

Attached is the audit report of your tax collection records for the County of York, prepared by the York County Controller's Office. Our procedures were performed covering the 2018 tax year, which began on February 15, 2018 and ended on January 15, 2019, including the final settlement for the 2018 tax year.

The expanded scope of the Office of the County Controllers Audit Department is under the authority of the Pennsylvania Local Tax Collection Law at 72 P.S. § 5511.1, et seq. specifically 5511.26. Through the guidance and procedures contained in the Local Tax Collection Law, we have issued this report based upon the audit.

Our audit was conducted in order to determine the accuracy of the timeliness of the County real estate taxes collected and to obtain an understanding about whether the tax collections are free of material flaws, among other procedures. No significant deficiencies, findings, or non-compliance were noted during our review.

The financials we have audited for the 2018 tax year are attached as **Exhibit A** and will be included in a summary report issued to the York County Board of Commissioners. The information included in the report is intended solely for the use of the Hallam Borough Tax Collector, Sharon Dupler, and the York County Board of Commissioners, and should not be used by anyone other than these specified parties without consent. However, public policy dictates that this report is a matter of public record and its distribution is not limited.

Respectfully Yours,

Gregory F. Bower, MBA  
Controller

Tyler J. Chronister  
Deputy Controller

**Hallam Borough Tax Collector  
Audit Notes  
For the period of February 15, 2018 through January 15, 2019**

**Note A – DESCRIPTION OF TAX COLLECTOR AND TAXING DISTRICT**

Sharon Dupler was elected to the position of Hallam Borough Tax Collector in 2018. Each elected tax collector's position is a four year term.

In York County, elected or appointed tax collectors are responsible to collect real estate taxes for the County and municipalities. Under the Local Tax Collection Law, the tax collector is required to submit a tax collector report approved by the Department of Community and Economic Development (DCED) and all monies collected in the prior month to the York County Treasurer and the municipality in which they are elected by the tenth day of the following month. When the final settlement of tax records is completed by January 15 of the subsequent year, the tax collector submits unpaid tax parcels to the York County Tax Claim Bureau.

York County is comprised of 72 townships and boroughs. In 2018, Hallam Borough had an assessed total of \$646,052.99 in York County. Hallam Borough also had a total of 833 parcels.

**Note B – SCOPE AND PROCEDURES OF AUDIT**

The period of our review was from February 15, 2018 to January 15, 2019, which covers the 2018 tax year.

The following procedures were performed during the audit:

- Ensure each tax collector is using a proper EIN and has insurance for deposits over \$250,000
- Ensure monthly DCED reports are submitted by the tenth of the following month
- Ensure remittances from the monthly summaries match up with remittances from the general ledger and balance out at the end of the tax year
- Ensure all financials submitted by the tax collector balance and match up with their annual settlement
- Ensure the proper amounts are being collected during each period throughout the tax year and balance at the end of the tax year
- Ensure the proper amount of interims, exonerations, and collected parcels are being collected each month
- Ensure the correct amount of parcels is the same amount being paid and verify this matches with the tax collector's final report
- Ensure the tax collector's bank statements properly align with the documentation they use to keep track of deposits and payments
- Ensure we are able to track individual payments to the duplicate and verify taxpayers are paying the correct amount based on the period
- Ensure each tax collector is being correctly compensated

**Hallam Borough Tax Collector**  
**Audit Notes *(Continued)***  
**For the period of February 15, 2018 through January 15, 2019**

**Note C – TAX COLLECTION SYSTEM**

The Treasurer's Office purchased and implemented a new tax collection system in 2016 referred to as iasWorld. iasWorld was developed by Tyler Technologies Inc. A spreadsheet designed by the Treasurer's Office and a brief stint with another tax collection system were what was used before the implementation of iasWorld. The Treasurer's Office chose iasWorld so all could use and would fit in with Assessment/Tax Claim. The Elected Tax Collectors have the option of using the County provided system or to use the system of their choice. Sharon Dupler chooses to use her own system for tax collection.

**Hallam Borough Tax Collector  
Audit Findings and Observations  
For the period of February 15, 2018 through January 15, 2019**

This section of the report presents the findings and observations that resulted from our annual examination of the financial records. Following any of the findings and observations noted, we provide recommendations to correct or better the described occurrence.

York County provides taxpayers with a 2% discount period until April 17, a base collections period until June 15, and a penalty period until December 31 of each year so that York County can use the tax dollars to best serve the residents of York County as a whole.

**OBSERVATION #1: Collection Outside of the Stated Collection Periods**

**Description:** The following collections were collected outside the stated collection period:

1. July collection of \$573.91 was collected at face
2. November collection of \$284.88 with a discount of \$5.70
3. December collection of \$409.98 with a discount of \$8.20
4. January 2019 collection of \$150.35 with a discount of \$3.01 and collections of \$133.28 at face

**Explanation:** Ms. Dupler provided to our office documentation which shows the above listed collections were for Interim Tax bills and were collected within the stated collections periods on the tax bills.

**Auditor's Conclusion:** The supporting documentation Ms. Dupler provided to us was sufficient enough to conclude the collections were collected with the proper timeframes. No further action is required.

**OBSERVATION #2: Timely Submission of the DCED Reports**

**Description:** The following DCED reports were noted to be submitted after the stated submission date:

1. March submitted on 4/25/18
2. July submitted on 8/15/18

**Explanation:** Ms. Dupler stated she submitted all of the above reports by the 10<sup>th</sup> of the following month as required. After speaking with Ms. Dupler, we noted the dates listed above were dated entered by the Treasurer's office and were the sated they processed the paperwork, not necessarily the dates they were received in the Treasurer's office.

**Auditor's Conclusion:** After speaking with Ms. Dupler, we concluded the reports were submitted as required and the issue may be the process followed in the Treasurer's office. No further action by Ms. Dupler is required.

**Hallam Borough Tax Collector**  
**Audit Findings and Observations Continued**  
**For the period of February 15, 2018 through January 15, 2019**

**OBSERVATION #3: Variance between Remittances and General Ledger**

**Description:** Variance of \$107.14 was noted between amount stated on the monthly summary as remitted and the amount which was recorded on the General Ledger.

**Explanation:** Ms. Dupler stated she issued a request for a refund from the county to the tax payer in September 2018.

**Auditor's Conclusion:** After receiving the additional information from Ms. Dupler, we performed additional testing on the General Ledger and eventually recovered a refund was issued in the amount of \$107.14 on 9/24/18. No further action is required.

**Hallam Borough Tax Collector  
Audit Recommendations  
For the period of February 15, 2018 through January 15, 2019**

In the preceding section of this report, we listed any findings and observations from our audit. This section of the report presents recommendations to correct or better the described occurrences in the Audit Findings and Observations section as well as to help better the tax collection process by each tax collector even if there were no findings or observations as a result from the audit.

**There were no recommendations noted.**

**Hallam Borough Tax Collector  
Audit Summary  
For the period of February 15, 2018 through January 15, 2019**

We have performed the procedures explained in Note B in order to evaluate compliance for the 2018 tax year ending on January 15, 2019 for the Hallam Borough Tax Collector, Sharon Dupler. Our procedures described follow specific requirements of the Local Tax Collection Law and ensuring compliance with the Local Tax Collection Law was the purpose of this audit.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the tax collector's ability to show a true representation of the monies collected. While conducting our audit, we found no findings, significant deficiencies, or issues of non-compliance.

We conducted our audit to obtain a reasonable understanding about whether the tax collections are free of material flaws and to determine the accuracy of the timeliness of the County real estate taxes collected. The financial affairs and compliance with the applicable law are the responsibility of the Hallam Borough Tax Collector. It is our opinion that the taxes were collected for the County in a timely manner. It is also our opinion that the tax collections by the Hallam Borough Tax Collector appear to be in compliance with those generally accepted policies and procedures for tax collectors. We further believe the monthly tax balances recorded on the monthly summaries and DCED reports are accurately stated.

The tax monies collected for Hallam Borough in 2018 are shown in **Exhibit A: Hallam Borough Tax Collections by Month**.

# HALLAM BOROUGH DUPLICATE TAX COLLECTIONS - 2018

## Exhibit A

Month	Prev Balance	Excess/Refunds	Exons	Collected @ Disc	Disc	Collected @ Base	Collected @ Prnty	Penalty	Total Tax Rcvd	Ending Balance	If Collected @ Base
FEBRUARY	\$ 644,854.25	12.18									
MARCH	644,866.43	109.33		164,317.51	3,286.37	3,286.37			161,031.14	\$ 644,866.43	\$ -
APRIL	480,658.25	-		426,855.25	8,597.25	8,597.25			418,318.00	480,658.25	164,317.51
MAY	53,803.00	-		-	-	-			5,228.87	53,803.00	426,855.25
JUNE	48,574.13	-		-	-	5,228.87			21,119.92	48,574.13	5,228.87
JULY	27,454.21	418.16		109.33	2.19	21,119.92	5,538.19		6,773.05	27,454.21	21,119.92
AUGUST	21,541.61	-				573.91	1,365.38		1,501.91	21,541.61	6,221.43
SEPTEMBER	20,176.23	-		(109.33)	(2.19)		2,774.73		2,945.07	20,176.23	1,365.38
OCTOBER	17,510.83	560.33							-	17,510.83	2,665.40
NOVEMBER	18,023.39	-					4,326.75		5,038.60	18,023.39	-
DECEMBER	13,411.76	-		284.88	5.70		4,306.27		5,138.67	13,411.76	4,611.63
End of Year	8,695.51	-		409.98	8.20		1,559.91		1,996.53	8,695.51	4,716.25
TOTAL	\$ 1,100.00	\$ 157.10	\$ 1,100.00	\$ 592,017.97	\$ 91.81%	\$ 11,840.53	\$ 19,871.23	\$ 1,987.11	\$ 629,091.76	\$ 6,851.97	\$ 638,945.18
							3.08%		97.56%		99.08%

Discount Period -- 2/15/18 through 4/17/18  
 Face Period -- 4/18/18 through 6/15/18  
 Penalty Period -- 6/16/18 through 12/31/18

Key: Red Bold = Amounts collected outside of correct period

Ending Bal w/Interims	\$ 6,851.97
Amnt Ret to Tax Claim	\$ 6,851.97
Year ending Balance	\$ -
Carryover	\$ -