

Petty Cash Audit Report  
Children, Youth & Families  
For the Calendar Year 2019



County of York, Pennsylvania

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**County of York, Pennsylvania**  
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**Background Information**  
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**Background and Reporting Entity:**

The Children, Youth & Families purpose is to provide child welfare services designed to protect children from abuse, neglect, and enable children to remain safely in their homes. It provides services to help families overcome problems that result in dependency, neglect, and delinquency, and to enhance the family's capacity to provide for their children's educational, physical, and behavioral health needs. They provide adequate substitute care in foster family homes and child caring institutions for any child in need of care due to abuse or neglect.

**Objectives:**

The objectives of our audit were to determine if:

- Internal controls over petty cash and change funds follow best practices.
- Total cash on hand plus receipts for petty cash funds equals the amount recorded in the financial system.

**Scope and Methodology:**

Our audit procedures included:

- Performing an unscheduled visit to each selected office.
- Reviewing receipts and cash on hand and comparing to fund balances recorded in the financial system.
- Reviewing fund security.

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**Report on Internal Control over Petty Cash Compliance**  
**For the Calendar Year 2019**

In planning and performing our audit of the petty cash of Children, Youth & Families in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the CYF's internal control over petty cash (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the reconciliation sheet, but not for the purpose of expressing an opinion on the effectiveness of the CYF's internal control. Accordingly, we do not express an opinion on the effectiveness of the CYF'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 reconciliation sheet 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 CYF's reconciliation sheet 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 petty cash 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 Children, Youth & Families 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.

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**Audit Findings and Recommendation**  
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This section of the report presents the findings and observations that resulted from our examination of petty cash compliance. Following any of the findings and observations noted, we provide recommendations to correct or better the described occurrence.

During the audit, we found an overage of \$96.11 in their drawer. It was found that CYF has had an overage of \$8.56 for several years. It was also found that the remaining overage was owed to the social committee, the PCF, and a reimbursement from either the County or employee they are not sure about. We recommend submitting these funds back to the County or to their respective parties in order to balance at their \$400.