

Petty Cash Audit Report  
Clerk of Courts  
For the Calendar Year 2019



County of York, Pennsylvania

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**County of York, Pennsylvania**  
**Petty Cash Audit Report (Clerk of Courts)**  
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**County of York, Pennsylvania**  
**Petty Cash Audit Report (Clerk of Courts)**  
**Background Information**  
**For the Calendar Year 2019**

**Background and Reporting Entity:**

The York County Clerk of Courts office is responsible for all of the criminal court records for the York County Court of Common Pleas. The office maintains a record of the docketing/events associated with approximately 8,000 to 9,000 criminal cases per year, schedule events at the Court's direction, and collect approximately \$11 million in costs, fines and restitution from criminal defendants each year.

In addition to being the record keeper of the Criminal Division of the York County Court of Common Pleas, documents accepted for filing include criminal records, juvenile court records, summary convictions, bonds filed by tax collectors and constables, and financial statements of townships and boroughs. Other filings available are annexation proceedings, appointments/resignations of elections officers and township/borough officers, private detectives, emancipations, and expungements.

**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 the Clerk of Courts in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the Clerk of Court'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 Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Court'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 Clerk of Court'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 the Clerk of Courts 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**  
**For the Calendar Year 2019**

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.

We found that the Clerk of Courts had a total of \$390 compared to the total of \$200 we had recorded in our financial system. The office had 7 drawers of \$50 each and 1 change drawer containing \$40 which accumulated to \$390. Because of the high traffic in and out of the office, we feel that \$390 is an appropriate amount of petty cash for the Clerk of Courts and our financial system needs to be updated with that amount. No further action was needed.