

Petty Cash Audit Report  
District Attorney  
For the Calendar Year 2019



County of York, Pennsylvania

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Controller

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Deputy Controller

**County of York, Pennsylvania**  
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**County of York, Pennsylvania**  
**Petty Cash Audit Report (District Attorney)**  
**Background Information**  
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**Background and Reporting Entity:**

The District Attorney is the chief law enforcement officer of the County, and has jurisdiction over all felony, misdemeanor, and summary offenses. In addition, this office is responsible for providing legal guidance in criminal matters for various police agencies and county departments.

**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.

**County of York, Pennsylvania**  
**Petty Cash Audit Report (District Attorney)**  
**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 District Attorney in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the District Attorney'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 District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney'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 District Attorney'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 District Attorney 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.

**County of York, Pennsylvania**  
**Petty Cash Audit Report (District Attorney)**  
**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.

**There were no findings or recommendations noted.**