Petty Cash Audit Report

Magisterial District Court 19-2-03 (Keith L. Albright)

For the Calendar Year 2019

County of York, Pennsylvania

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Background Information
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Background and Reporting Entity:
Magisterial District Courts are the first level of Pennsylvania's Unified Judicial System. They are presided over by Magisterial District Judges (MDJs), who are elected by the voters in each respective district. There are 19 magisterial districts in York County.

The Jurisdiction of Magisterial District Judges (MDJs) includes suits involving as much as $12,000 in civil matters in which matters they have the authority to hear the cases and render judgements. Their decisions are, of course, subject to appeal to the Court of Common Pleas. They have additional civil jurisdiction over such matters as landlord and tenant cases.

Almost all criminal cases (felonies and misdemeanors) begin in the Magisterial District Courts, which issue search warrants, arrest warrants and summonses.

Magisterial District Judges (MDJs) set bail, make referrals to diversionary programs and preside over preliminary hearings. It is during preliminary hearings where MDJs decide if there is enough information to forward a case to the York County Court of Common Pleas for trial.

MDJs can accept guilty pleas and impose sentence for certain misdemeanors. They also preside over the following summary charges: minor violations under the crimes code, most traffic violations, violations of city, borough and township ordinances and violation of the fish, game and dog laws. MDJs in summary cases function as both judge and jury. They hear evidence, make a ruling and impose sentence if there is a conviction.

Magisterial District Court 19-2-03 is run by Keith L. Albright. Rulings by MDJs are subject to appeal to the York County Court of Common Pleas.

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 Magisterial District Court 19-2-03 in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the Magisterial District Court 19-2-03'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 Magisterial District Court 19-2-03's internal control. Accordingly, we do not express an opinion on the effectiveness of the Magisterial District Court 19-2-03'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 Magisterial District Court 19-2-03'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 Magisterial District Court 19-2-03 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 recommend having a petty cash balance of $200. We believe this is an appropriate amount for effective petty cash use for each Magisterial District Court. Magisterial District Court 19-2-03 will need to be provided with an additional $100 to have a balance of $200, and this change will need to be made in our financial system.