

Petty Cash Audit Report  
Prothonotary  
For the Calendar Year 2019



County of York, Pennsylvania

**Gregory F. Bower, MBA**  
Controller

**Tyler J. Chronister**  
Deputy Controller

**County of York, Pennsylvania  
Petty Cash Audit Report (Prothonotary)  
Table of Contents  
For the Calendar Year 2019**

	<u>Page(s)</u>
Audit Letter to Allison Blew, Prothonotary	
Background Information	1
Report on Internal Control over Petty Cash Compliance	2
Audit Findings and Recommendations	3
Reconciliation Sheet	

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

**Background and Reporting Entity:**

The Office of the Prothonotary is responsible for filing and processing all civil actions (divorce, custody, protection from abuse, civil law suits etc.), equity actions, judgements, federal and local tax liens, city liens, family court matters, license suspension appeals, appeals to higher court, uniform commercial code filings, applications for passports, and arbitration hearings. This office also files all judgements, orders, decrees of the court, and sends out notices of such entry to parties and/or counsel in each case. The Prothonotary issues writs of execution and other writs, reviews pleadings filed for compliance with Pennsylvania Rules of Civil Procedure and collects filing fees for the County and writ tax and surcharges for the Commonwealth.

**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 (Prothonotary)**  
**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 Prothonotary in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the Prothonotary Office'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 Prothonotary Office's internal control. Accordingly, we do not express an opinion on the effectiveness of the Prothonotary Office'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 Prothonotary Office'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 Prothonotary 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 (Prothonotary)**  
**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.

The Prothonotary, when audited, had been using petty cash in their drawers as well as the change machine they had in their office. Since the audit, they have since cancelled using the change machine. When audited, they should have had a total of \$125 in the change machine but only counted a total of \$81. That \$81 has since been turned over to the County and the difference of \$44 needs to be written off in the financial system. They had the correct total of \$450 in their drawers. No further action needed to be taken.