

Petty Cash Audit Report
Treasurer
For the Calendar Year 2019



County of York, Pennsylvania

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Controller

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Background Information
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Background and Reporting Entity:

The York County Treasurer's Office is responsible for receiving and depositing all monies due and payable to the County of York. The Treasurer's Office collects the County Hotel Excise Tax and offers the sale of multiple licenses including hunting, fishing, bingo, small games of chance, and dog licenses.

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 York County Treasurer in accordance with auditing standards generally accepted in the United States of America for the year ended December 31, 2019, we considered the Treasurer'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 Treasurer's internal control. Accordingly, we do not express an opinion on the effectiveness of the Treasurer'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 Treasurer'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 York County Treasurer 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 (Treasurer)
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 Treasurer's petty cash amount (\$575) and continuity cash amount (\$300) both matched with the amounts we had recorded in our financial system. However, we found that the Treasurer's Office holds both the petty cash and continuity cash together in the same drawer. We recommend that the Treasurer's Office store the continuity cash in the Pleasant Valley server room.