

***Westmoreland County
Controller***

AUDITING DEPARTMENT

Jeffrey Balzer

County Controller

Audit of

South Huntingdon Township Tax Collector
Dorothy Bolbrich

Financial Statements – Modified Cash Basis
For the period March 1, 2018 to February 28, 2019

Prepared for

Westmoreland County
Board of Commissioners

Audit of

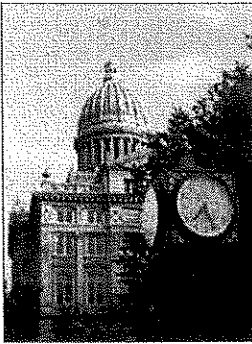
South Huntingdon Township Tax Collector
Dorothy Bolbrich

Presented by

Jeffrey Balzer
County Controller

And

Westmoreland County Auditing Department



Westmoreland County Controller's Office

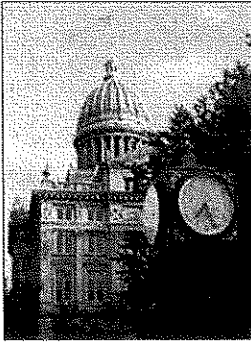
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South Huntingdon Township Tax Collector
Dorothy Bolbrich
Audit Distribution List
For the period March 1, 2018 to February 28, 2019

1. Dorothy Bolbrich, South Huntingdon Township Tax Collector
2. Board of Commissioners
3. Deborah Chiado, Director of Tax Office
4. Yough School District, c/o Secretary
5. South Huntingdon Township, c/o Secretary



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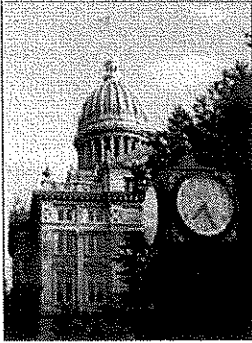
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South Huntingdon Township Tax Collector
For the period March 1, 2018 to February 28, 2019

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Jeffrey Balzer, Controller

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May 6, 2020

Dorothy Bolbrich
South Huntingdon Township Tax Collector
115 Bolbrich Lane
Smithton, PA 15479

Dear Ms. Bolbrich:

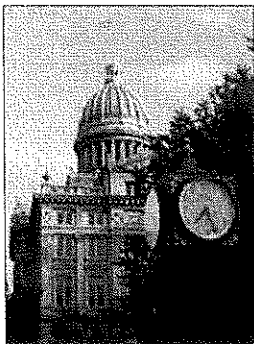
Transmitted herewith for your information is a copy of the audit of Westmoreland County Real Estate taxes processed and accounted for by your office, the purpose of which is to express an opinion on the fairness of the presentation of the financial statements for Westmoreland County Real Estate taxes for the period March 1, 2018 to February 28, 2019 for general taxes and for the period October 1, 2017 to September 30, 2018 for supplemental taxes.

In line with the policy of this office under which all official audit reports are considered to be public information, a report will be released to the news media or general public upon request.

If there are any questions you may have or comments you desire to make concerning this report, please do not hesitate to contact this office.

Sincerely,

Jeffrey Balzer
County Controller



Westmoreland County Controller's Office

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Jeffrey Balzer, Controller

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Independent Auditor's Report

May 6, 2020

Dorothy Bolbrich
South Huntingdon Township Tax Collector
115 Bolbrich Lane
Smithton, PA 15479

Dear Ms. Bolbrich:

We have audited the Statement of Balance Outstanding-Modified Cash Basis of the South Huntingdon Tax Collector for Westmoreland County General Real Estate taxes for the period ended February 28, 2019 and for Westmoreland County Supplemental taxes for the period ended September 30, 2018 and the Statement of Cash Receipts and Disbursements-Modified Cash Basis for the period March 1, 2018 to February 28, 2019 for general taxes and for the period October 1, 2017 to September 30, 2018 for supplemental taxes and the related notes to the financial statements, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the South Huntingdon Township Tax Collector's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the South Huntingdon Township Tax Collector's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all materials respects, for Westmoreland County Real Estate taxes, the Statement of Balance Outstanding-Modified Cash Basis of the South Huntingdon Township Tax Collector for the period ended February 28, 2019 for general taxes, and for the period ended September 30, 2018 for supplemental taxes, and the Cash Receipts and Disbursements-Modified Cash Basis for the period March 1, 2018 to February 28, 2019 for general taxes, and for the period October 1, 2017 to September 30, 2018 for supplemental taxes, on the modified cash basis of accounting as described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. These financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2020 on our consideration of South Huntingdon Township Tax Collector's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Other Matters

As discussed in Note 1, the financial statements present only the Westmoreland County Real Estate supplemental taxes for the period ended September 30, 2018, and general taxes for the period ended February 28, 2019, and it is not intended to be a complete presentation of the tax collector's financial position or results of operation on the modified cash basis of accounting.

Sincerely,



Jeffrey Balzer
County Controller

South Huntingdon Township Tax Collector
 Dorothy Bolbrich
 Statement of Cash Receipts and Disbursements
 Modified Cash Basis
 For the period March 1, 2018 to February 28, 2019

Receipts:

General	\$ 1,065,009.72	
Total Receipts		1,065,009.72

Disbursements:

March	154,081.98	
April	745,169.28	
May	34,271.10	
June	66,133.43	
July	15,841.82	
August	8,613.35	
September	3,678.10	
October	9,092.68	
November	3,184.08	
December	24,253.39	
January	690.51	
February	-	
Total Disbursements		1,065,009.72
Balance Due		\$ -

Note: The accompanying notes are an integral part of the financial statements.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Statement of Balance Outstanding
Modified Cash Basis
For the period March 1, 2018 to February 28, 2019

Amount Charged on the Duplicate:

General	\$ 1,160,294.07	
Total Amount Charged		1,160,294.07
Add: Surcharges	-	
Less: Exonerations	<u>(223.12)</u>	
Adjustment to the Duplicate		<u>(223.12)</u>
Total Available for Collection (Face)		1,160,070.95

Collections:

General	<u>1,065,009.72</u>	
Total Actual Amount Collected		1,065,009.72
Add: Discounts	18,857.02	
Less: Penalties	<u>(4,957.81)</u>	
Adjustments		<u>13,899.21</u>
Face Collections		<u>1,078,908.93</u>
Balance Outstanding (Face)		<u>\$ 81,162.02</u>

Note: The accompanying notes are an integral part of the financial statements.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Statement of Cash Receipts and Disbursements - Supplemental Taxes
Modified Cash Basis
For the Supplemental Duplicates issued October 1, 2017 to September 30, 2018

Receipts on Duplicates

Total Supplemental Receipts	\$ 2,512.81	
		2,512.81

Disbursements made on Duplicates

October 2017 to March 2018	228.34	
April	40.56	
May	-	
June	136.95	
July	305.54	
August	171.76	
September	60.12	
October	-	
November	1,345.79	
December	223.75	
January	-	
February	-	
Total Disbursements		2,512.81
Balance Due		\$ -

Note: The accompanying notes are an integral part of the financial statements.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Statement of Balance Outstanding – Supplemental Taxes
Modified Cash Basis
For Supplemental Duplicates issued October 1, 2017 to September 30, 2018

Amount Charged on Duplicate:

Supplemental Taxes	\$	2,605.65
Less: Exonerations		<u> -</u>
 Total Available for Collection		 2,605.65

Collections on Duplicate:

Total Supplemental	<u>2,512.81</u>	
		2,512.81
 Add: Discounts	 9.48	
Less: Penalties	<u>(27.78)</u>	
 Adjustments to Collections		 <u>(18.30)</u>
 Total Collected at Face		 <u>2,494.51</u>
 Balance Outstanding (Face)		 <u>\$ 111.14</u>

Note: The accompanying notes are an integral part of the financial statements.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Notes to the Financial Statements
For the period March 1, 2018 to February 28, 2019

Note # 1: Nature of Entity and Scope of Audit

The scope of our audit did not include a sufficient examination with respect to the financial statements and records for the preceding period to enable us to, and we do not, express an opinion on the consistency of application of accounting principles for the prior period. Also, the Tax Collector is responsible for collecting various local taxes, school taxes, etc., as well as Westmoreland County Real Estate Taxes. Our audit pertained only to the examination of Westmoreland County Real Estate Taxes and did not include a sufficient examination with respect to the overall function of the Tax Collector to enable us to, and we do not, express an opinion on the Tax Collector as a whole. The financial statements present only the Westmoreland County Real Estate General and Supplemental tax for the period ended February 28, 2019, and September 30, 2018, respectively, on the modified cash basis of accounting and is not intended to be a complete presentation of the tax collector's financial position or results of operation on the modified cash basis of accounting.

Note #2: Summary of Significant Accounting Policies

Basis of Accounting- The financial statements of the Tax Collector for Westmoreland County Real Estate Taxes are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Receipts, which include general taxes and supplemental taxes, are recorded when monies are actually received.

Disbursements, which only include payments to the Westmoreland County Treasurer's Office, are recorded when paid. The balance outstanding reflects the unpaid taxes which are turned over to the County at the end of the related tax year.

Note #3: Supplemental Taxes

Supplemental tax duplicates are issued on a monthly basis. The taxpayer is given two months from the date the duplicate is issued to pay the discount amount. The face period runs for the next two months, after which the item must be paid at the penalty amount. As a result, only those items appearing on duplicates issued from October 1, 2017 to September 30, 2018 were subject to being returned on the delinquent list to the County Tax Claim Bureau if they were not paid. The financial statements for Supplemental taxes presented in this report reflect this period.

Note #4: Cash

Deposits

All of the Commercial Bank and Trust deposits of the South Huntingdon Township Tax Collector are either insured or collateralized per Act 72 of the Commonwealth of Pennsylvania. Deposits collateralized per Act 72 of the Commonwealth of Pennsylvania, dated August 6, 1971 (Act 72) are secured by pooled collateral as permitted by the Act.

At February 28, 2019, the South Huntingdon Township Tax Collector's Commercial Bank and Trust deposits had a carrying value of \$34,992.13 and a bank balance of \$34,996.45. The bank balance was covered by the federal depository insurance.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Independent Auditor's Report on Internal Control over Financial Reporting
And on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

May 6, 2020

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the South Huntingdon Township Tax Collector, for the period ended February 28, 2019 and for the period March 1, 2018 to February 28, 2019 for the Westmoreland County General Taxes, and for the period ended September 30, 2018 and for the period October 1, 2017 to September 30, 2018 for Westmoreland County Supplemental Taxes, and the related notes to the financial statements, and have issued our report thereon dated May 6, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the South Huntingdon Tax Collector's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the South Huntingdon Tax Collector's internal control. Accordingly, we do not express an opinion on the effectiveness of the South Huntingdon Tax Collector's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Tax Collector's financial statement(s) will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings as items to be a material weaknesses.

- Item # 1: Timely Remittance
- Item # 2: Required Reports & Batched Receipts
- Item # 3: Ending Bank Balance
- Item # 5: Surcharges and Exonerations
- Item # 6: Adjustments to the Final Run
- Item # 7: Balance Outstanding Variance

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards
(Continued)

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. We consider the deficiency described in the accompanying Schedule of Findings as items to be a significant deficiency.

Item # 4: Depositing Intact
Item # 8: Timely Deposit

Compliance and Other Matters

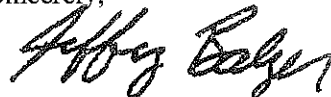
As part of obtaining reasonable assurance about whether the South Huntingdon Township Tax Collector's financial statement(s) are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items #1, #2 and #8:

Item #1: Timely Remittance of County Money
Item #2: Required Reports and Batched Receipts
Item #8: Timely Deposit of County Money

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Tax Collector's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tax Collector's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,



Jeffrey Balzer
County Controller

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Schedule of Findings
For the Period March 1, 2018 to February 28, 2019

Item #1: Timely Remittance of County Money

Criteria:

Per the Commissioners' Resolution #R-4-2018, "each collector of Westmoreland County Real Estate Taxes shall remit all taxes and other funds collected for the County no less frequently than every fifth business day during the discount period, face period and penalty period."

Condition/Cause:

We noted significant delays in the remittance of county money. We noted that receipts from April were not remitted until June, receipts for July were not remitted until January, and receipts from September through December were not remitted until February.

Effect:

This practice results in non-compliance with the Commissioners' Resolution. It also increases the risk of loss or theft of tax receipts.

Recommendation:

We recommend that the Tax Collector comply with the Commissioners' Resolution on remittances.

Item #2: Required Reports & Batched Receipts

Criteria:

Per Commissioners' Resolution #R-18-2001, each tax collector must provide monthly, to the Controller's office, copies of bank statements containing county tax money, copies of bank reconciliations, deposit slips and copies of receipts and disbursement journals. Additionally, per the Director of Tax Office's letter dated June 29, 2001, receipts are to be submitted in date batch order with a total attached.

Condition/Cause:

The Tax Collector did not submit all required reports, statements and batched receipts with totals in a timely manner.

Effect:

There is a lack of compliance with the resolutions for the required reports and information. This results in the inability to agree receipts to receipts journal and ultimately to the deposits.

Recommendation:

We recommend that the tax collector submit the required information on a monthly basis in a timely manner.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Schedule of Findings
For the Period March 1, 2018 to February 28, 2019

Item #3: Ending Bank Balance

Criteria:

The bank balance at year end should be identifiable as to the source of the funds and to whom they are payable. Monthly receipt and disbursement journals and bank reconciliations should be used to balance the account and provide for the disbursement of all funds contained therein.

Condition/Cause:

At the conclusion of the audit, we found an unidentifiable amount remaining in the tax account. The amount unidentifiable at February 28, 2019 was \$34,992.13. The Tax Collector does not perform bank reconciliations and could not identify the balance. Additionally, we noted that the Tax Collector also did not escheat stale checks prior to the closing of her former bank account.

Effect:

This results in improper accumulation of taxpayer monies and unidentifiable payees.

Recommendation:

We recommend the Tax Collector perform monthly bank reconciliations and identify to whom the remaining balance of these funds are due, disburse accordingly, and escheat funds unidentifiable to the Pennsylvania Treasury Department. We also recommend the Tax Collector escheat checks which have become stale.

Item #4: Depositing Intact

Criteria:

Bank deposits should be identifiable as to the breakdown of total cash and checks and all monies receipted should be deposited intact. Additionally, all monies receipted should be able to be tied to the receipts ledger.

Condition/Cause:

We noted that collections are not deposited intact, or in the form and amount in which they were receipted.

Effect:

Not depositing intact increases the risk of misappropriation or theft of taxpayer money and the inability to determine the true composition of the monies receipted.

Recommendation:

We recommend that the Tax Collector's daily deposits be comprised of the actual cash and checks received, and then deposited intact.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Schedule of Findings
For the Period March 1, 2018 to February 28, 2019

Item #5: Surcharges and Exonerations

Criteria:

Surcharges and exonerations issued by the Tax Claim Bureau should all be posted to the Tax Collector's monthly remittance reports and submitted to the County.

Condition/Cause:

We noted that exonerations were not posted to the Tax Collector's monthly remittance reports.

Effect:

The monthly remittance reports to the County reflect incorrect balances due to unposted exonerations and surcharges. Refunds may be due to taxpayers for overpayments because exonerations were not issued.

Recommendation:

We recommend that the Tax Collector post exonerations and surcharges adjustments on the monthly remittance reports, as well as any other adjustments impacting the balance collectable. Additionally, we recommend the Tax Collector determine that the taxpayers with exonerations or surcharges did not over/under pay, respectively. We recommend that if the taxpayers are improperly exonerated that they are added back to the final run and a letter is sent to the Tax Claim Bureau.

Item #6: Adjustments to the Final Run

Criteria:

The balance outstanding per the Tax Collector's final monthly remittance report should agree to the balance outstanding per the Tax Collector's final run submitted by the Tax Collector to the County Tax Claim Bureau. The final run should accurately reflect all unpaid taxes, general and supplemental.

Condition/Cause:

We noted the final run submitted by the Tax Collector did not accurately reflect all unpaid taxes.

Effect:

The final run does not agree with the unpaid parcels in the general and supplemental duplicates.

Recommendation:

We recommend the Tax Collector adjust the final run by removing properties in which a payment was received and by adding properties for which no payment was made. We also recommend the Tax Collector adjust the final run to correct for any payments which were recorded incorrectly.

South Huntingdon Township Tax Collector
Dorothy Bolbrich
Schedule of Findings
For the Period March 1, 2018 to February 28, 2019

Item #7: Balance Outstanding Variance

Criteria:

The Tax Collector's final monthly report should reflect the same balance outstanding as the final run submitted to the Tax Claim Bureau. In addition, both reports should agree to the Statement of Balance Outstanding.

Condition/Cause:

We noted that the balance outstanding per the financial statements was more than the balance outstanding per the duplicate. The Statement of Balance Outstanding is \$72.63 higher than the final run balance submitted to the Tax Claim Bureau. We also noted that the Tax Collector's final remittance report did not agree to the outstanding taxes submitted as delinquent to the Tax Claim Bureau

Effect:

Failure to balance the financial and detail records to the final run results in an inability to determine the true balance outstanding. Additional monies may be due to the County and/or refunds may be due, as a result of overpayments. Paid parcels may not be reflected as paid in the duplicate and could subsequently be submitted as delinquent to the Tax Claim Bureau.

Recommendations:

We recommend that the Tax Collector determine the reason that her records of unpaid parcels per the general tax duplicate do not agree to the financial report. Additionally, we recommend that the Tax Collector post proper information to the monthly reports.

Item #8: Timely Deposit of County Money

Criteria:

Deposits should be made intact on each day that collections are received.

Condition/Cause:

We noted delays between the date the tax collector received payments and deposited the funds. We noted a payment receipted on March 20th was not deposited until March 26th, payment receipted on April 12 was not deposited until April 23rd, and a payment receipted on April 28th was not deposited until May 7th. We also noted the tax collector's receipts journals do not tie to the deposits made at the bank making it difficult to determine when some receipts were deposited.

Effect:

Delays in deposit can result in delayed remittances to the County and increases the risk of loss or theft of tax receipts.

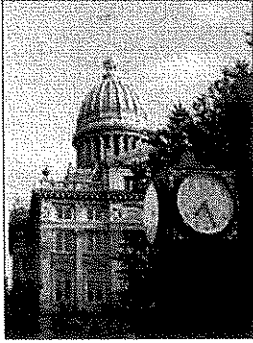
Recommendation:

We recommend that the tax collector deposit collections intact on a daily basis when collections are received.

South Huntingdon Township Tax Collector
 Dorothy Bolbrich
 Compliance with Prior Years' Findings
 For the period March 1, 2018 to February 28, 2019

At the completion of the 2017 audit, we made ten recommendations for improving the South Huntingdon Township Tax Collector's accounting procedures and internal controls. The following is the status of those recommendations.

	Recommendation Complied with:		
	<u>Yes</u>	<u>No</u>	<u>In Process</u>
Item #1: Timely Remittance of County Money		X	
Item #2: Required Reports and Batched Receipts			X
Item #3: Ending Bank Balance		X	
Item #4: Depositing Intact		X	
Item#5: Exonerations		X	
Item#6: Additions to the Final Run		X	
Item#7: Balance Outstanding Variance		X	
Item#8: Timely Deposit of County Money		X	
Item #9: Remittance Report Information	X		
Item #10 Net Overpayment to the County	X		



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Controller's Note

South Huntingdon Township Tax Collector

For the Period March 1, 2018 to February 28, 2019

May 6, 2020

This report was released as a draft on February 13, 2020. The finding was reviewed with the tax collector on February 13, 2020. The Controller's Office requires a written response within ten days of receipt of this report from the Tax Collector. No response was received from the Tax Collector. This report is final effective May 6, 2020.