

East Manchester Township Tax Collector Audit Report

For the period of February 15, 2020 through January 15, 2021 covering the 2020
Tax Year



County of York, Pennsylvania

Gregory F. Bower, MBA
Controller

Tyler J. Chronister
Deputy Controller

East Manchester Township Tax Collector Audit
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Office of the County Controller

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County of York, Pennsylvania

September 17, 2021

East Manchester Township Tax Collector
Kathy Emswiler
20 Bonita Drive
Mt. Wolf, PA 17347

Dear Kathy:

Attached is the audit report of your tax collection records for the County of York, prepared by the York County Controller's Office. Our procedures were performed covering the 2020 tax year, which began on February 15, 2020 and ended on January 15, 2021, including the final settlement for the 2020 tax year.

The expanded scope of the Office of the County Controllers Audit Department is under the authority of the Pennsylvania Local Tax Collection Law at 72 P.S. § 5511.1, et seq. specifically 5511.26. Through the guidance and procedures contained in the Local Tax Collection Law, we have issued this report based upon the audit.

Our audit was conducted in order to determine the accuracy of the timeliness of the County real estate taxes collected and to obtain an understanding about whether the tax collections are free of material flaws, among other procedures. No significant deficiencies, findings, or non-compliance were noted during our review.

The financials we have audited for the 2020 tax year are attached as **Exhibit A** and will be included in a summary report issued to the York County Board of Commissioners. The information included in the report is intended solely for the use of the East Manchester Township Tax Collector, Kathy Emswiler, and the York County Board of Commissioners, and should not be used by anyone other than these specified parties without consent. However, public policy dictates that this report is a matter of public record and its distribution is not limited.

Respectfully Yours,

Gregory F. Bower, MBA
Controller

Tyler J. Chronister
Deputy Controller

**East Manchester Township Tax Collector
Audit Notes
For the period of February 15, 2020 through January 15, 2021**

Note A – DESCRIPTION OF TAX COLLECTOR AND TAXING DISTRICT

Kathy Emswiler was elected/appointed to the position of East Manchester Township Tax Collector in 1991. Each elected tax collector's position is a four year term.

In York County, elected or appointed tax collectors are responsible to collect real estate taxes for the County and municipalities. Under the Local Tax Collection Law, the tax collector is required to submit a tax collector report approved by the Department of Community and Economic Development (DCED) and all monies collected in the prior month to the York County Treasurer and the municipality in which they are elected by the tenth day of the following month. When the final settlement of tax records is completed by January 15 of the subsequent year, the tax collector submits unpaid tax parcels to the York County Tax Claim Bureau.

York County is comprised of 72 townships and boroughs. In 2020, East Manchester Township had an assessed total of \$4,515,588.84 in York County. East Manchester Township also had a total of 3,438 parcels. This does not include any of the interims and/or exonerations.

Note B – SCOPE AND PROCEDURES OF AUDIT

The period of our review was from February 15, 2020 to January 15, 2021, which covers the 2020 tax year.

The following procedures were performed during the audit:

- Ensure each tax collector is using a proper EIN and has insurance for deposits over \$250,000
- Ensure monthly DCED reports are submitted by the tenth of the following month
- Ensure remittances from the monthly summaries match up with remittances from the general ledger and balance out at the end of the tax year
- Ensure all financials submitted by the tax collector balance and match up with their annual settlement
- Ensure the proper amounts are being collected during each period throughout the tax year and balance at the end of the tax year
- Ensure the proper amount of interims, exonerations, and collected parcels are being collected each month
- Ensure the correct amount of parcels is the same amount being paid and verify this matches with the tax collector's final report
- Ensure the tax collector's bank statements properly align with the documentation they use to keep track of deposits and payments
- Ensure we are able to track individual payments to the duplicate and verify taxpayers are paying the correct amount based on the period
- Ensure each tax collector is being correctly compensated

East Manchester Township Tax Collector
Audit Notes *(Continued)*
For the period of February 15, 2020 through January 15, 2021

Note C – TAX COLLECTION SYSTEM

The Treasurer's Office purchased and implemented a new tax collection system in 2016 referred to as iasWorld. iasWorld was developed by Tyler Technologies Inc. A spreadsheet designed by the Treasurer's Office and a brief stint with another tax collection system were what was used before the implementation of iasWorld. The Treasurer's Office chose iasWorld so all could use and would fit in with Assessment/Tax Claim. The Elected Tax Collectors have the option of using the County provided system or to use the system of their choice. Kathy Emswiler chooses to utilize her own system for tax collections.

**East Manchester Township Tax Collector
Audit Findings and Observations
For the period of February 15, 2020 through January 15, 2021**

This section of the report presents the findings and observations that resulted from our annual examination of the financial records. Following any of the findings and observations noted, we provide recommendations to correct or better the described occurrence.

York County provides taxpayers with a 2% discount period until April 15, a base collections period until June 15, and a penalty period until December 31 of each year so that York County can use the tax dollars to best serve the residents of York County as a whole. Because of COVID-19, the penalty period was removed from the 2020 tax year, resulting in the base collections period lasting from April 16 -- December 31, 2020.

There were no findings or observations noted.

**East Manchester Township Tax Collector
Audit Recommendations
For the period of February 15, 2020 through January 15, 2021**

In the preceding section of this report, we listed any findings and observations from our audit. This section of the report presents recommendations to correct or better the described occurrences in the Audit Findings and Observations section as well as to help better the tax collection process by each tax collector even if there were no findings or observations as a result from the audit.

There were no recommendations noted.

**East Manchester Township Tax Collector
Audit Summary
For the period of February 15, 2020 through January 15, 2021**

We have performed the procedures explained in Note B in order to evaluate compliance for the 2020 tax year ending on January 15, 2021 for the East Manchester Township Tax Collector, Kathy Emswiler. Our procedures described follow specific requirements of the Local Tax Collection Law and ensuring compliance with the Local Tax Collection Law was the purpose of this audit.

Reportable conditions involved issues coming to our attention relating to significant deficiencies or non-compliance that could adversely affect the tax collector's ability to show a true representation of the monies collected. While conducting our audit, we found no findings, significant deficiencies, or issues of non-compliance.

We conducted our audit to obtain a reasonable understanding about whether the tax collections are free of material flaws and to determine the accuracy of the timeliness of the County real estate taxes collected. The financial affairs and compliance with the applicable law are the responsibility of the East Manchester Township Tax Collector. It is our opinion that the taxes were collected for the County in a timely manner. It is also our opinion that the tax collections by the East Manchester Township Tax Collector appear to be in compliance with those generally accepted policies and procedures for tax collectors. We further believe the monthly tax balances recorded on the monthly summaries and DCED reports are accurately stated.

The tax monies collected for East Manchester Township in 2020 are shown in **Exhibit A: East Manchester Township Tax Collections by Month**.

EAST MANCHESTER TOWNSHIP DUPLICATE TAX COLLECTIONS - 2020

Exhibit A

Month	Prev Balance	Excess/Refunds	Exons	Collected @ Disc	Disc	Collected @ Base	Collected @ Prty	Penalty	Total Tax Rcvd	Ending Balance	Year to Date
FEBRUARY	\$ 4,515,588.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,515,588.84	\$ -
MARCH	\$ 4,515,588.84	\$ 2,018.43	\$ 84.65	\$ 766,048.85	\$ 15,321.09	\$ -	\$ -	\$ -	\$ 750,727.76	\$ 3,751,473.57	\$ 766,048.85
APRIL	\$ 3,751,473.57	\$ 11,828.25	\$ 556.19	\$ 3,067,855.57	\$ 61,357.26	\$ 2,125.35	\$ -	\$ -	\$ 3,093,623.66	\$ 692,764.71	\$ 3,069,980.92
MAY	\$ 692,764.71	\$ 8,300.18	\$ 40.34	\$ 133,215.72	\$ 2,405.74	\$ 35,808.10	\$ -	\$ -	\$ 156,657.33	\$ 541,900.92	\$ 159,123.63
JUNE	\$ 541,900.92	\$ -	\$ -	\$ 449.45	\$ 37.31	\$ 236,082.28	\$ -	\$ -	\$ 240,817.11	\$ 300,966.57	\$ 240,934.35
JULY	\$ 300,966.57	\$ -	\$ -	\$ 1,279.25	\$ 25.54	\$ 3,937.48	\$ -	\$ -	\$ 4,241.18	\$ 296,699.80	\$ 4,266.77
AUGUST	\$ 296,699.80	\$ 3,056.78	\$ 371.84	\$ -	\$ -	\$ 200,148.74	\$ 19.55	\$ 1.57	\$ 200,169.72	\$ 99,226.97	\$ 200,167.77
SEPTEMBER	\$ 99,226.97	\$ 2,123.61	\$ -	\$ 653.46	\$ 13.33	\$ 12,856.31	\$ 14.77	\$ 1.17	\$ 13,513.10	\$ 87,823.87	\$ 13,524.71
OCTOBER	\$ 87,823.87	\$ 1,841.92	\$ -	\$ 1,111.05	\$ 22.22	\$ 9,192.08	\$ -	\$ -	\$ 10,883.36	\$ 79,360.16	\$ 10,305.63
NOVEMBER	\$ 79,360.16	\$ 2,334.47	\$ 249.00	\$ 1,774.54	\$ 35.42	\$ 8,433.66	\$ 7.97	\$ 2.45	\$ 10,185.37	\$ 71,275.49	\$ 10,220.14
DECEMBER	\$ 71,275.49	\$ -	\$ -	\$ -	\$ -	\$ 5,949.34	\$ 11.11	\$ 3.44	\$ 6,002.49	\$ 65,277.89	\$ 5,987.66
End of Year	\$ 65,277.89	\$ -	\$ -	\$ 1,413.72	\$ 28.26	\$ 30,551.22	\$ 17.79	\$ 11.00	\$ 32,037.21	\$ 33,176.05	\$ 32,101.78
TOTAL		\$ 33,561.64	\$ 1,302.22	\$ 3,968,310.94	\$ 79,366.46	\$ 544,133.85	\$ 227.41	\$ 22.74	\$ 4,433,328.48	\$ 33,176.05	\$ 4,512,672.21
				87.85%		12.05%	0.01%		58.15%		99.94%

Discount Period -- 7/14/20 through 4/15/20
 Face Period -- 4/16/20 through 12/31/20

Key:
 Year Bold = Amounts collected outside of correct period

Ending Balance/Previous	\$ 33,176.05
Amount Tax Collected	\$ 29,331.28
Year ending Balance	\$ 3,844.77
Current Year	\$ 3,844.77
	\$ 0.00

