COMPLIANCE AUDIT

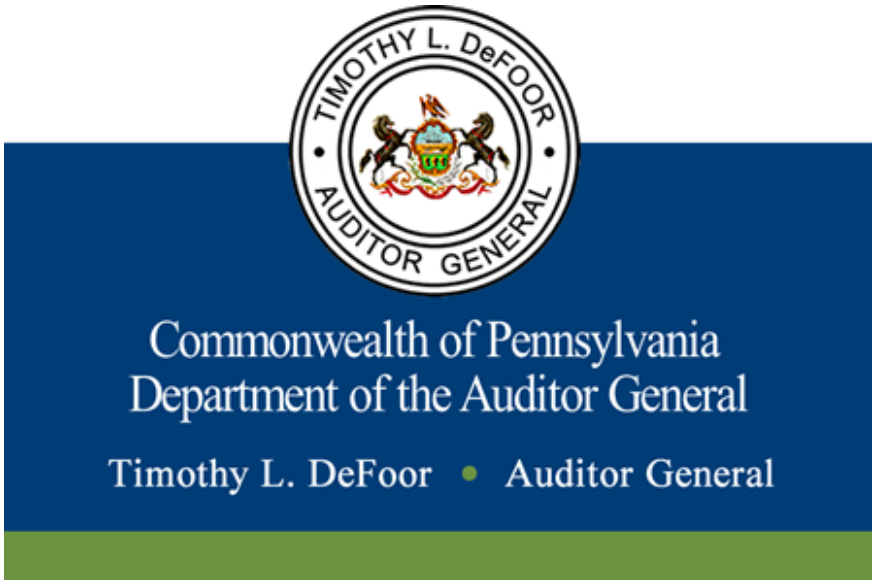
Clerk of the Court of Common Pleas/Prothonotary

Clarion County, Pennsylvania

For the Period

January 1, 2020 to December 31, 2024

August 2026



Commonwealth of Pennsylvania
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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have conducted a compliance audit of the Clerk of the Court of Common Pleas/Prothonotary, Clarion County, Pennsylvania (Office), for the period January 1, 2020 to December 31, 2024, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the Office's accounts. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

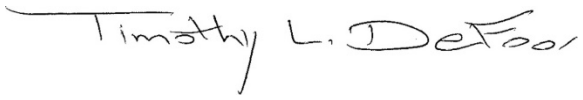
The Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The Office is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2020 to December 31, 2024, the Office, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the Office's receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's clerk of court of common pleas and prothonotary offices, and used the data to create the summaries in the format required by the Department of Revenue. We also obtain data relating to prothonotaries from the Administrative Office of Pennsylvania Courts. We also evaluated the accuracy of the data as part of our audit to conclude on the Office's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Proposed Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the Office's management. We appreciate the courtesy extended to us by the Office during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor
Auditor General
July 16, 2026

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

The Department of Auditor General is mandated by Article IV, Section 401(b) and (d) of *The Fiscal Code (*Act of April 9, 1929, P.L.343, No. 176), to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted.

Clerk of Court of Common Pleas receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

Prothonotary receipts are comprised of taxes, surcharges, fees, and fines collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include monies collected for the following taxes, surcharges, and fees:

- Writ Taxes of $.50 or $.25 imposed on taxable instruments filed with the Prothonotary.

- Divorce Complaint Surcharges of $10 imposed on all divorce decrees.

- Judicial Computer System/Access To Justice Fees of $40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

- Protection From Abuse Surcharges of $100 imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines of not less than $300 nor more than $1,000 imposed against a defendant who is found to be in violation of a protection from abuse order.

- Criminal Charge Information System Fees imposed on all custody cases. Of the fee imposed, 80% is payable to the Administrative Office of Pennsylvania Courts (AOPC) and 20% is payable to the County in which the action took place. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
BACKGROUND
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Total disbursements during the audit period are as follows:

Clerk Of The Court Of Common Pleas

Clerk of the Court checks issued to:

Department of Revenue	$	1,372,031
Comptroller Operations		2,208
Total	$	1,374,239

This balance reflects a summary of monthly transmittal reports as provided by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies.

Prothonotary

Prothonotary checks issued to:

Department of Revenue	$	87,406
Adminstrative Office of Pennsylvania Courts		1,877
Total	$	89,283

This balance reflects a summary of monthly transmittal reports as provided by the Department of Revenue. The balance also reflects a summary of receipts that were disbursed directly to the Administrative Office of Pennsylvania Courts.

Jeffrey A. Himes served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2020 to December 31, 2024.

The summaries of receipts and disbursements provide a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, taxes, and surcharges assessed are based on Pennsylvania laws and regulations.

The summaries were prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

Proposed Audit Adjustment - Clerk of The Court Of Common Pleas

The $24,342 proposed audit adjustment represents a payment from May of 2019 that was credited by the Department of Revenue in March of 2020.

CLERK OF THE COURT OF COMMON PLEAS
CLARION COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

Receipts:

Department of Transportation		
Title 75 Fines	$	150,053
Overweight Fines		1,884
Department of Revenue Court Costs		49,517
Crime Victims' Compensation Costs		62,429
Crime Commission Costs/Victim Witness Services Costs		70,369
Domestic Violence Costs		10,215
Emergency Medical Services Fines		12,195
DUI - ARD/EMS Fees		9,350
CAT/MCARE Fund Surcharges		9,405
Judicial Computer System/Access to Justice Fees		87,193
Offender Supervision Fees		377,557
Constable Service Surcharges		10
Criminal Laboratory Users' Fees		129,437
Probation and Parole Officers' Firearm Education Costs		9,028
Substance Abuse Education Costs		63,264
Office of Victims' Services Costs		15,056
Miscellaneous State Fines and Costs		292,935
Total receipts		1,349,897
Disbursements to Commonwealth		(1,374,239)
Balance due Commonwealth (County) per Department of Revenue data		(24,342)
Proposed Audit Adjustments		24,342
Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2024	$	-

PROTHONOTARY
CLARION COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

Receipts:		
Writ Taxes	$	2,033
Divorce Complaint Surcharges		4,030
Judicial Computer System/Access To Justice Fees		81,108
Protection From Abuse Surcharges and Contempt Fines		296
Criminal Charge Information System Fees		1,877
Total Receipts		89,344
Commissions		(61)
Net Receipts		89,283
Disbursements to Commonwealth		(89,283)
Balance due Commonwealth (County) per Department of Revenue data		-
Proposed Audit Adjustments		-
Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2024	$	-

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
SUMMARY OF PRIOR RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

Summary Of Prior Recommendations

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over manual receipts. This includes maintaining documentation of all issued and unissued manual receipts and associated logs. We further recommend that the office train all office staff to ensure that collections are recorded timely thereby allowing the use of manual receipts to be limited to use during temporary losses to the office computer system.

During our current audit, we noted that the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

This report was initially distributed to:

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue

The Honorable Andrea Tuominen
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

Mr. Adam Alamo
Director of Court Services
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Jeffrey A. Himes
Clerk of the Court of Common Pleas/Prothonotary

Ms. Dawn Reed
County Auditor

The Honorable Wayne Brosius
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.