

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas/Clerk of Orphans' Court

Adams County, Pennsylvania

For the Period

January 1, 2019 to December 31, 2022

December 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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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/Clerk of Orphans' Court, Adams County, Pennsylvania (County Officer), for the period January 1, 2019 to December 31, 2022, 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 County Officer'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.

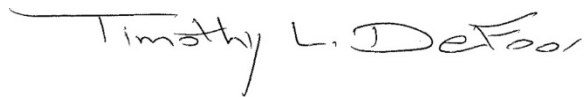
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer 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, 2019 to December 31, 2022, the County Officer, 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 County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer'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 clerk of orphans' courts offices and used the data to create the summaries in the format required by the Department of Revenue. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer'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 *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 County Officer's management. We appreciate the courtesy extended to us by the Adams County Clerk of the Court of Common Pleas/Clerk of Orphans' Court 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.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General
November 20, 2024

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CLERK OF THE COURT OF COMMON PLEAS/
CLERK OF ORPHANS' COURT
ADAMS COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

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.

Clerk of Orphans' Court receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes, surcharges, and fees:

- Marriage License Tax of \$.50 on all marriage licenses filed with the Clerk of Orphans' Court.
- Marriage License Application Surcharge of \$10 imposed on all marriage license applications.
- The Marriage License Declaration Fees of \$13 imposed for the issuance of a marriage license or declaration of which the Commonwealth's portion is \$10.
- 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.

CLERK OF THE COURT OF COMMON PLEAS/
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Total disbursements during the audit period are comprised as follows

Clerk Of the Court Of Common Pleas

Clerk of the Court checks issued to:

| | |
|--------------------------------|-------------------------|
| Department of Revenue | \$ 4,342,450 |
| Commonwealth of Pennsylvania | 125 |
| State Police | 92 |
| Department of General Services | <u>160</u> |
| Total | <u>\$ 4,342,827</u> |

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. It does not reflect adjustments disclosed by our audit.

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

| | |
|-----------------------|------------------|
| Department of Revenue | <u>\$ 63,352</u> |
|-----------------------|------------------|

This balance reflects a summary of monthly transmittal reports as provided by the Department of Revenue.

Kelly A. Lawver served as the Clerk of the Court of Common Pleas/Clerk of Orphans' Court for the period January 1, 2019 to December 31, 2022.

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/
CLERK OF ORPHANS' COURT
ADAMS COUNTY
BACKGROUND
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Proposed Audit Adjustment - Clerk of the Court of Common Pleas

The \$3 proposed audit adjustment represents a prior audit adjusted balance due the county for the Clerk of Orphans' Court that was taken as a credit via the Clerk of the Court of Common Pleas in July 2022.

CLERK OF THE COURT OF COMMON PLEAS
ADAMS COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

| | | |
|---|------------|-------------------------|
| Department of Transportation | | |
| Title 75 Fines | \$ | 661,923 |
| Department of Revenue Court Costs | | 125,237 |
| Crime Victims' Compensation Costs | | 205,149 |
| Crime Commission Costs/Victim Witness Services Costs | | 141,253 |
| Domestic Violence Costs | | 22,137 |
| Emergency Medical Services Fines | | 24,897 |
| DUI - ARD/EMS Fees | | 34,650 |
| CAT/MCARE Fund Surcharges | | 117,177 |
| Judicial Computer System/Access to Justice Fees | | 249,824 |
| Offender Supervision Fees | | 1,251,233 |
| Constable Service Surcharges | | 2,053 |
| Criminal Laboratory Users' Fees | | 164,065 |
| Probation and Parole Officers' Firearm Education Costs | | 23,485 |
| Substance Abuse Education Costs | | 230,745 |
| Office of Victims' Services Costs | | 109,733 |
| Miscellaneous State Fines and Costs | | <u>979,269</u> |
| Total receipts | | 4,342,830 |
| Disbursements to Commonwealth | | <u>(4,342,827)</u> |
| Balance due Commonwealth (County) per settled reports | | 3 |
| Proposed Audit Adjustments | | <u>(3)</u> |
| Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022 | \$ | <u><u>-</u></u> |

CLERK OF ORPHANS' COURT
ADAMS COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

| | | |
|---|----|-------------------|
| Marriage License Taxes | \$ | 1,233 |
| Marriage License Application Surcharges | | 24,660 |
| Marriage License Declaration Fees | | 24,660 |
| Judicial Computer System/Access To Justice Fees | | <u>12,797</u> |
| Total Receipts | | 63,350 |
| Disbursements to Commonwealth | | <u>(63,352)</u> |
| Balance due Commonwealth (County) per settled reports | | (2) |
| Proposed Audit Adjustments | | <u>-</u> |
| Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022 | \$ | <u><u>(2)</u></u> |

CLERK OF THE COURT OF COMMON PLEAS/
CLERK OF ORPHANS' COURT
ADAMS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

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. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Michael A. George
President Judge

The Honorable Kelly A. Lawver
Clerk of the Court of Common Pleas/
Clerk of Orphans' Court

The Honorable Tammy Myers
Controller

The Honorable Randy L. Phiel
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.