# COMPLIANCE AUDIT

# Clerk of the Court of Common Pleas/Collections Department/Prothonotary

## Bradford County, Pennsylvania

For the Period

January 1, 2020 to December 31, 2024

September 2026

Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

TIMOTHY L. DEFOOR
AUDITOR GENERAL

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

We were engaged to conduct a compliance audit of the Clerk of the Court of Common Pleas/Collections Department/Prothonotary, Bradford 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) to determine whether the Office complied with state laws and regulations applicable to the collection of funds on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted to the Commonwealth and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the Office's account.[1]

Our audit was limited to the 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 funds 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.

[1] The Bradford County Clerk of Court of Common Pleas/Prothonotary Office is an elected position that is responsible for record keeping for the Court of Common Pleas. The Clerk of the Court of Common Pleas is also responsible for maintaining criminal and juvenile court records. The Collections Department is responsible for assessing, collecting, and distributing court-ordered costs, fines and restitution in all criminal cases. At the close of each month, the Collections Department remits all state-mandated collections to the Department of Revenue.

*Results for Clerk of the Court of Common Pleas/Collections Department Functions*

For the Clerk of the Court of Common Pleas/Collections Department functions, we were not able to access information and documentation for cases that the Administrative Offices of Pennsylvania Courts (AOPC) and/or the Office indicated have been restricted due to expungement, the defendant being a juvenile, or pursuant to the Pennsylvania Clean Slate Law, 18 Pa.C.S. § 9122.2. As a result, for the cases we could not access, we could not determine whether the Office complied with state laws and regulations applicable to the collection of funds on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

Because of the limitations on the scope of our audit, as described in the preceding paragraph, the scope of our work was not sufficient to enable us to conclude, and we do not express a conclusion, on whether the Office complied with state laws and regulations applicable to the collection of funds on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, for the period January 1, 2020 to December 31, 2024 for the Clerk of Court of Common Pleas/Collections Department functions.

However, we were able to perform the following procedures related to the development of the summary of the Office's receipts and disbursements for the Clerk of the Court of Common Pleas/Collections Department functions:

- Obtained data from the AOPC and the Pennsylvania Department of Revenue and determined whether:
    - Amounts provided by the AOPC match amounts received by the Department of Revenue.
    - The Office's distributions to the state agree with the data provided by the Department of Revenue.

The summary of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summary) for the Clerk of Court of Common Pleas/Collections Department functions is presented in this report. The Department of Revenue may use this summary to state and settle the Office's account. 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 used the data to create the summary in the format required by the Department of Revenue. We also evaluated the accuracy of the data as part of our audit to attempt to conclude on the Office's compliance with certain state laws and regulations as described previously. Any adjustments that we considered necessary based on the limited information provided are disclosed in the *Proposed Audit Adjustments* line of the summary.

Based on the limited audit procedures we were able to perform, we have included the findings listed below in this report. Furthermore, if the scope of our work had been sufficient to enable us to conclude on the Office's compliance with relevant state laws and regulations applicable to the collection of funds on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, additional instances of noncompliance or other matters may have been identified and reported herein.

- Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas

- Inadequate Internal Controls Over Manual Receipts - Collections Department

- Inadequate Assessment Of Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas/Collections Department

*Conclusion for Prothonotary Functions*

For the portion of the audit applicable to the Prothonotary functions, 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.

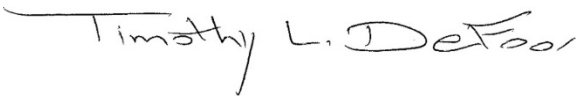
Based on our audit procedures, we conclude that for the period January 1, 2020 to December 31, 2024, the Office, in all significant respects, complied with state laws and regulations applicable to the collection of funds on behalf of the Commonwealth related to the Prothonotary function, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report.

- Inadequate Internal Controls Over The Bank Account - Prothonotary

The summary of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summary) for the Prothonotary function is presented in this report. 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 prothonotary offices, and used the data to create the summary in the format required by the Department of Revenue. We also obtained data relating to prothonotaries from the Administrative Office of Pennsylvania Courts. We also evaluated the accuracy of the data related to the Prothonotary function 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 summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

The purpose of this report as it relates to the Prothonotary function is to determine whether the Office complied with state laws and regulations applicable to the collection of funds on behalf of the Commonwealth related to the Prothonotary function, including whether they have been correctly assessed, reported, and promptly remitted to the Commonwealth. 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
August 28, 2026

CONTENTS

Page

Background ..... 1

Summaries Of Receipts And Disbursements:

Clerk Of The Court Of Common Pleas ..... 4

Prothonotary ..... 5

Findings And Recommendations:

Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Prothonotary ..... 6

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas ..... 8

Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Collections Department ..... 11

Finding No. 4 - Inadequate Assessment Of Fines, Costs, And Surcharges - Clerk of the Court of Common Pleas/Collections Department ..... 14

Summary Of Prior Audit Recommendation ..... 16

Report Distribution ..... 17

DRAFT

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

Total disbursements during the audit period are as follows:

Clerk Of The Court Of Common Pleas/Collections Department

Clerk of the Court checks issued to:

| | | |
|---|---|---|
| Department of Revenue | $ | 1,573,130 |
| Office of Administration | | 5,675 |
| Department of Transportation | | 3,356 |
| Department of Human Services | | 3,309 |
| Department of General Services | | 1,413 |
| State Police | | 1,238 |
| Board of Probation and Parole | | 185 |
| Liquor Control Board | | 68 |
| Total | $ | 1,588,374 |

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.

Prothonotary

Prothonotary checks issued to:

| | | |
|---|---|---|
| Department of Revenue | $ | 170,856 |
| Adminstrative Office of Pennsylvania Courts | | 4,200 |
| Total | $ | 175,056 |

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.

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

Dawn I. Close served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2020 to December 31, 2023.

Tammy J. Hart served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2024 to December 31, 2024.

Daniel Thorp served as the Fiscal Director of the Collections Department 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.

Proposed Audit Adjustment - Clerk of the Court of Common Pleas/Collections Department

The $132 proposed audit adjustment represents expungement fee payments from March 2022 that were not credited by the Department of Revenue. The original payment cleared in May of 2022.

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

| | | |
|---|---|---|
| Receipts: | | |
| Department of Transportation | | |
| Title 75 Fines | $ | 206,190 |
| Overweight Fines | | 1,530 |
| Department of Revenue Court Costs | | 56,192 |
| Crime Victims' Compensation Costs | | 102,234 |
| Crime Commission Costs/Victim Witness Services Costs | | 116,963 |
| Domestic Violence Costs | | 13,718 |
| Emergency Medical Services Fines | | 6,563 |
| DUI - ARD/EMS Fees | | 15,393 |
| CAT/MCARE Fund Surcharges | | 18,813 |
| Judicial Computer System/Access to Justice Fees | | 145,933 |
| Offender Supervision Fees | | 382,405 |
| Constable Service Surcharges | | 100 |
| Criminal Laboratory Users' Fees | | 29,178 |
| Probation and Parole Officers' Firearm Education Costs | | 10,904 |
| Substance Abuse Education Costs | | 105,831 |
| Office of Victims' Services Costs | | 24,087 |
| Miscellaneous State Fines and Costs | | 352,604 |
| Total receipts | | 1,588,638 |
| Disbursements to Commonwealth | | (1,588,374) |
| Balance due Commonwealth (County) per Department of Revenue data | | 264 |
| Proposed audit adjustments | | (132) |
| Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2024 | $ | 132 |

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

| | | |
|---|---|---|
| Receipts: | | |
| Writ Taxes | $ | 3,490 |
| Divorce Complaint Surcharges | | 7,540 |
| Judicial Computer System/Access To Justice Fees | | 159,854 |
| Protection From Abuse Surcharges and Contempt Fines | | 75 |
| Criminal Charge Information System Fees | | 4,200 |
| Total Receipts | | 175,159 |
| Commissions | | (105) |
| Net Receipts | | 175,054 |
| Disbursements to Commonwealth | | (175,056) |
| Balance due Commonwealth (County) per Department of Revenue data | | (2) |
| Proposed Audit Adjustments | | - |
| Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2024 | $ | (2) |

## Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Prothonotary

Our audit of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- There was no accountability over undisbursed funds. There was an adjusted book balance of $12,873.48 without a corresponding liabilities report indicating to whom the monies were due.

- There was a $369 difference between the adjusted bank balance and the adjusted book balance that could not be explained.

A good system of internal controls ensures that:

- The ending adjusted book balance is reconciled with liabilities on a monthly basis, and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

- Bank statements are reconciled to the book balance on a monthly basis, and any discrepancies are immediately investigated and resolved.

The county officer stated that the previous county officer instructed them to reconcile the account to $320 due to an unidentified overage that has been carried forward for years. The county officer also stated that $49 was likely the result of a double charge, though the exact origin is unknown. Lastly, the county officer stated that the computer system does not have the function to produce a liabilities report.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Prothonotary**

Management's Response

The County Officer responded as follows:

> The discrepancy with the reconciliation carried over from the prior Prothonotary. I contacted the Bradford County Accounting Office to resolve this. I am currently working with the [Vendor] to fix the discrepancy.

Auditor's Conclusion

We appreciate the office's efforts to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas**

The Clerk of the Court of Common Pleas Office utilizes manual receipts when processing and collecting fees for summary appeal and expungement filings that have not yet been filed. Once the manual receipt information is entered into the computer system, a computer-generated receipt is created and placed into the case file.

Our audit disclosed the following deficiencies in the internal controls over manual receipts.

- There were no records indicating the number of manual receipts the office purchased. Therefore, we could not determine the population of manual receipts.

- There were three manual receipts that were not listed on the manual receipts log.

- The manual receipts log does not contain all required fields. The log does not contain fields such as the date of manual receipt, date filed, case number, signature of the person receiving the payment, payment source, and payment method.

Of 16 receipts tested, we noted the following:

- There were 16 instances in which the manual receipts log was not properly completed.

- There were two instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapses from the date of the manual receipt to the corresponding computer receipt ranged from six days to seven days.

- There was one instance in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas (Continued)**

Good internal accounting controls ensure that:

- Official documentation (i.e. requisition forms, invoices) from the vendor for manual receipts purchased are maintained by the office. The documentation should include, among other related information, the total manual receipts purchased and the beginning and ending manual receipt number.

- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This provides an audit trail on the issuance of the manual receipt.

- Computer receipts are generated timely after the issuance of the corresponding manual receipts.

- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.

Office staff stated that most handwritten receipts for Clerk of the Court/Prothonotary are for summary appeals. When an individual submits a summary appeal, they provide the required paperwork along with a $50 filing fee payable by cash, check, or money order. After receiving a summary appeal case, the office usually enters that information later that same day or, depending on the time received, first thing the following morning which is why they issue handwritten receipts. Handwritten receipts are also used when individuals come into the office and request copies or to purchase a custody packet, which costs $10.00.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas (Continued)**

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over manual receipts as noted above.

Management's Response

The County Officer responded as follows:

> The state auditor addressed the issue about the current manual receipt and logbook. Once this was brought to my attention in April 2025, I changed the log in book to reflect the specific changes that were required.

Auditor's Conclusion

We appreciate the office's effort to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Collections Department**

The Collections Department maintains two sets of manual receipts: One for general collections and one for the Court Reporting Network (CRN) Driving School payments.

Manual receipts for general collections are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt should be replaced by an official computer-generated receipt and included in the daily receipts.

Of five general collections manual receipts tested:

- There were four instances in which the manual receipts log was not properly completed.

- There was one instance in which the computer-generated receipt amount did not agree with the amount recorded on the manual receipt.

- There was one instance in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

Additionally, the Collections Department utilizes manual receipts for the collection of CRN Driving School Payments for mandatory pre-screening evaluation for all individuals charged with DUI. Our audit disclosed the following deficiencies in the internal controls over CRN manual receipts:

- There were no records indicating the number of manual receipts the office purchased. Therefore, we could not determine the population of manual receipts.

- There was one manual receipt book that was not used in numerical sequence.

- A manual receipts log was not maintained.

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts-Collections Department (Continued)**

Of 25 Court Reporting Network manual receipts tested:

- There were 25 instances in which the file number was not recorded on the manual receipt.

- There were 22 instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt ranged from three days to 95 days.

- There were 16 instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

- There were four instances in which the manual receipt was not issued in numerical sequence.

- There was one instance in which the Collection Department could not locate its copy of the computer receipt for an out-of-county driving school participant.

Good internal accounting controls ensure that:

- All required docket information is recorded on the manual receipts log sheet.

- Information on the computer-generated receipt amount should agree with the amount recorded on the manual receipt.

- Official documentation (i.e. requisition forms, invoices) from the vendor for manual receipts purchased are maintained by the office. The documentation should include, among other related information, the total manual receipts purchased and the beginning and ending manual receipt number.

- All required information is recorded on the manual receipt, including date issued, date filed, signature of the person receiving the payment, remitter name, docket number, payment source, and payment method.

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts-Collections Department (Continued)**

- Computer receipts are generated timely after the issuance of the corresponding manual receipts.

- Manual receipts and manual receipt booklets are issued in numerical sequence.

- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This provides an audit trail on the issuance of the manual receipt.

Office staff stated that docket numbers were unavailable as the dockets had not been filed yet, and as a result, they incorrectly recorded the amount on the manual receipt log and erroneously omitted the manual receipt number upon creation of the computer-generated receipt.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over manual receipts as noted above.

Management's Response

The County Officer responded as follows:

> Collections will work with the Probation Office to develop a procedure to deposit funds within a timely manner.

Auditor's Conclusion

We appreciate the office's effort to correct these issues. However, we note that the management response does not address all the conditions included in the finding. During our next audit, we will determine if the office complied with our recommendation.

**Finding No. 4 - Inadequate Assessment Of Fines, Costs, And Surcharges - Clerk of the Court of Common Pleas/Collections Department**

Our audit disclosed that certain costs and fees were not assessed as mandated by law. Of 36 cases tested, comprised of 13 general docketed cases, one Amber Alert case, and 22 DNA cases, we noted the following discrepancies:[2]

- There were 12 cases in which the DNA Cost was not assessed.
- There was one case in which Amber Alert System Cost was not assessed.
- There was one case in which the PA Transportation Trust Surcharge was not assessed properly.
- There was one case in which the Emergency Medical Services (EMS) Fine was assessed in error.

The following state statutes address the assessment of fines, costs, fees, and surcharges that were not properly assessed:

- Effective January 31, 2005, Title 44 Pa.C.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for 18 Pa.C.S § 2910 (relating to luring a child into a motor vehicle) and 18 Pa.C.S § 3126 (relating to indecent assault), authorizes the automatic assessment of a $250 DNA cost when a DNA sample is taken.
- Title 35 P.S. § 7025.4 provides for the collection of the Pennsylvania Amber Alert System cost. Unless the court finds that undue hardship would result, in addition to any other cost imposed by law, a cost of $25 shall automatically be assessed on each person convicted, adjudicated delinquent or granted accelerated rehabilitative disposition (ARD) of the offenses in 18 Pa.C.S. §§ 2901-2910.
- 74 Pa.C.S. § 1506 provides for the collection of the Public Transportation Trust Surcharge.

[2] The general docketed cases were selected randomly. The Amber Alert and DNA cases were selected based on data analysis indicating a higher risk of noncompliance; therefore, the results are not representative of the entire population of cases and cannot be projected to the population.

**Finding No. 4 - Inadequate Assessment Of Fines, Costs, And Surcharges - Clerk of the Court of Common Pleas/Collections Department (Continued)**

- Title 35 Pa.C.S. § 8153 established the Emergency Medical Services Operating Fund. Effective February 26, 2021, Title 75 Pa CS § 3807(b)(1)(ix) provides for the collection of a $50 DUI-ARD EMS Operating Fund fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD). The fee was $25 prior to February 26, 2021.

Office staff stated high employee turnover within the assessment department contributed to the finding. Staff also stated that the office intends to work with assessment employees to resolve this issue.

The improper assessment of these costs resulted in the defendant not being assessed the proper amount of costs and fees associated with the violation; and/or a loss of revenue to the Commonwealth and County.

Recommendation

We recommend that the office review the laws noted above to ensure that fines, costs, and surcharges are assessed as mandated by law.

Management's Response

The County Officer responded as follows:

> This pertains to both Prothonotary's and Collections office. Specific costs were missed when entering on criminal cases. I made a list of the specific costs so we can make sure these costs are added to each necessary criminal case.

Auditor's Conclusion

We appreciate the office's efforts to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
COLLECTIONS DEPARTMENT/PROTHONOTARY
BRADFORD COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2024

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that:

- The Collections Department establish and implement procedures whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. If checks remain outstanding and attempts to contact payees after 180 days are unsuccessful, the office should reinstate the amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.

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

CLERK OF THE COURT OF COMMON PLEAS/
COLLECTIONS DEPARTMENT/PROTHONOTARY
BRADFORD 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
Pennsylvania Department of Corrections

**The Honorable Tammy J. Hart**
Clerk of the Court of Common Pleas/Prothonotary

**Mr. Daniel Thorp**
Fiscal Director of the Collections Department

**The Honorable Daryl L. Miller**
Chairperson of the Board of Commissioners

**The Honorable Maureen Beirne**
President Judge

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.