

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas/Prothonotary Jefferson County, Pennsylvania For the Period January 1, 2019 to December 31, 2022

September 2025



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/Prothonotary, Jefferson County, Pennsylvania (Office), 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 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.

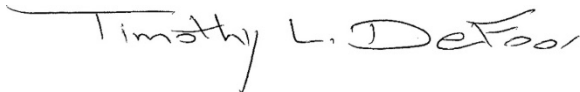
Based on our audit procedures, we conclude that for the period. January 1, 2019 to December 31, 2022, the Office, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the findings listed below and discussed later in this report:

- Inadequate Outstanding Check Procedures - Clerk of Courts - Recurring
- Inadequate Internal Controls Over Manual Receipts - Clerk of Courts

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 Jefferson County Clerk of the Court of Common Pleas/Prothonotary 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 from the start of the name.

Timothy L. DeFoor
Auditor General
August 5, 2025

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON 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 office 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 moneys 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
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BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

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	\$ 2,066,051
Department of Human Services	5,000
State Police	2,940
Department of General Services	712
Department of Transportation	697
Total	<u>\$ 2,075,400</u>

This balance reflects a summary of monthly transmittal reports 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	\$ 109,976
Administrative Office of Pennsylvania Courts	2,462
Total	<u>\$ 112,438</u>

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.

Tonya S. Geist served as the Clerk of the Court of Common Pleas/Prothonotary 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
JEFFERSON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation	
Title 75 Fines	\$ 241,255
Department of Revenue Court Costs	61,081
Crime Victims' Compensation Costs	86,938
Crime Commission Costs/Victim Witness Services Costs	60,891
Domestic Violence Costs	15,391
Emergency Medical Services Fines	8,176
DUI - ARD/EMS Fees	9,825
CAT/MCARE Fund Surcharges	68,837
Judicial Computer System/Access to Justice Fees	101,808
Offender Supervision Fees	701,888
Constable Service Surcharges	458
Criminal Laboratory Users' Fees	164,400
Probation and Parole Officers' Firearm Education Costs	11,702
Substance Abuse Education Costs	90,959
Office of Victims' Services Costs	52,048
Miscellaneous State Fines and Costs	<u>399,743</u>
 Total receipts	 2,075,400
 Disbursements to Commonwealth	 <u>(2,075,400)</u>
 Balance due Commonwealth (County) per Department of Revenue data	 -
 Proposed audit adjustments	 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	 <u>\$ -</u>

PROTHONOTARY
JEFFERSON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Writ Taxes	\$	1,252
Divorce Complaint Surcharges		4,940
Judicial Computer System/Access To Justice Fees		103,722
Protection From Abuse Surcharges and Contempt Fines		100
Criminal Charge Information System Fees		<u>2,462</u>
Total Receipts		112,476
Commissions		<u>(38)</u>
Net Receipts		112,438
Disbursements to Commonwealth		<u>(112,438)</u>
Balance due Commonwealth (County) per Department of Revenue data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 1 - Inadequate Outstanding Check Procedures - Clerk of Courts - Recurring

We cited the issue of inadequate outstanding check procedures in the prior audit for the period January 1, 2016 to December 31, 2018. Our current audit found that the office did not correct the issue.

Our audit of the office checking account disclosed that the office was carrying 301 outstanding checks totaling \$13,952.35, dated from February 14, 2019 to June 1, 2022, that were still outstanding as of December 31, 2022.

Good internal accounting controls require that the office follow up on all outstanding checks. If a check is outstanding for a period over 180 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

The office stated that they did not review or take appropriate follow-up action on long outstanding checks due to time constraints.

The failure to follow these procedures results in a weakening of internal controls over the cash account and inefficiency caused by the needless record-keeping of outstanding checks.

Recommendation

We recommend that the office establish and implement a procedure 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 amounts of the outstanding checks to the checking account and subsequently hold these moneys in escrow for unclaimed escheatable funds.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Outstanding Check Procedures - Clerk of Courts - Recurring
(Continued)**

Management's Response

The office responded as follows:

As the Prothonotary and Clerk of Courts, it is my responsibility to review, to the best of my ability, that the work in this office is utilizing accurate accounting procedures. I recognize the importance of having an escheat procedure. It is my intention to continue to identify monies that may be escheated or otherwise dispensed timely.

Auditors Conclusion

During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
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JEFFERSON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of Courts

The Administrative Office of Pennsylvania Courts' (AOPC) policies require computer downtime manual receipts to be issued in the event of a temporary power loss to the clerk of court's computer system. When the computer system is operating again, the computer downtime manual receipt is replaced by an official computer-generated receipt and included in the daily receipts. When the AOPC's policies are not followed, the possibility that funds received by the clerk of courts office could be lost or misappropriated increases significantly.

Our audit of the Clerk of Courts Office disclosed the following deficiencies in the internal controls over computer downtime manual receipts:

- There were 20 computer downtime manual receipts which could not be located and were not available for our audit.
- There was one duplicate computer downtime manual receipt that was copied resulting in the computer downtime manual receipt number being issued three times.
- There were 11 duplicate computer downtime manual receipts erroneously issued.
- There were 32 instances in which computer downtime manual receipts were incorrectly entered on the log sheet.

Of 25 computer downtime manual receipts tested, we noted the following:

- There were five instances in which the computer downtime manual receipts were not issued in numerical sequence.
- There were three instances in which the computer downtime manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.
- There was one instance in which the computer-generated receipt was not created timely after the issuance of the corresponding computer downtime manual receipt. The time lapse from the date of the computer downtime manual receipt to the corresponding computer receipt was three days.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of Courts
(Continued)

Good internal accounting controls ensure that:

- Computer downtime manual receipts are accounted for and maintained.
- Each computer downtime manual receipt number is to be issued one time with the duplicate manual receipt being retained in the office.
- A computer downtime manual receipts log is maintained to document information that is recorded for each manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.
- Computer downtime manual receipts are issued in numerical sequence.
- Computer downtime manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- Computer receipts are generated timely after the issuance of the corresponding computer downtime manual receipts.

The office stated that during the audit period there was a considerable amount of employee turnover and employee inexperience that were key contributors to the issue.

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

Adherence to good internal accounting controls would have ensured adequate internal controls over receipts.

Recommendation

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

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of Courts
(Continued)

Management's Response

The Office responded as follows:

As the Prothonotary and Clerk of Courts, it is my responsibility to review, to the best of my ability, that the work in this office is utilizing accurate accounting procedures. Staff utilizes daily manual receipts logs in which they are trained on how to complete. These daily logs are to be filled out upon use and turned in for accounting when the log is full for review by myself. I did not realize that a clerk was incapable of understanding her job responsibility and thus resulted in inadequate accounting for manual receipts for a month in the period of the audit review.

Auditors Conclusion

During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Follow up on the long outstanding checks. We further recommended that the office establish and implement a procedure 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 moneys in escrow for unclaimed escheatable funds.

During our current audit, we noted that the office did not comply with our recommendations. Please see the current audit Finding No. 1 for additional information.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
JEFFERSON 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. Adam Alamo
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Tonya S. Geist
Clerk of the Court of Common Pleas/Prothonotary

The Honorable Scott North
Chairperson of the Board of Commissioners

The Honorable John H. Foradora
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.