

COMPLIANCE AUDIT

Clerk of the Court of
Common Pleas/Probation Services: Collections
and Disbursement Unit/Prothonotary
Lebanon County, Pennsylvania
For the Period
January 1, 2020 to December 31, 2023

June 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, Lebanon County, Pennsylvania (County Officer), for the period January 1, 2020 to December 31, 2023, 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.

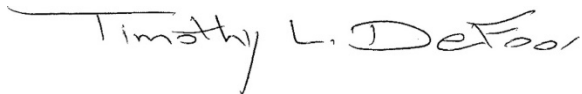
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2020 to December 31, 2023, 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 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 County Offices' 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 County Officer's management. We appreciate the courtesy extended to us by the Lebanon 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, flowing style.

Timothy L. DeFoor
Auditor General
June 11, 2025

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
LEBANON COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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
LEBANON COUNTY
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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	\$ 4,565,289
Department of Veteran Affairs	6,556
Department of Transportation	2,555
State Police	2,530
Board of Probation and Parole	525
Total	<u>\$ 4,577,455</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.

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 261,944
Administrative Office of Pennsylvania Courts	5,116
Total	<u>\$ 267,060</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.

Barbara A. Smith served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2020 to December 31, 2023.

Sally Barry served as the Director of Probation Services for the period January 1, 2020 to February 21, 2020.

Audrey G. Fortna served as the Director of Probation Services for the period February 22, 2020 to December 31, 2023.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
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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
LEBANON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 479,961
Overweight Fines	300
Department of Revenue Court Costs	214,271
Crime Victims' Compensation Costs	225,847
Crime Commission Costs/Victim Witness Services Costs	176,102
Domestic Violence Costs	31,874
Emergency Medical Services Fines	54,073
DUI - ARD/EMS Fees	17,325
CAT/MCARE Fund Surcharges	162,977
Judicial Computer System/Access to Justice Fees	218,646
Offender Supervision Fees	1,523,513
Constable Service Surcharges	275
Criminal Laboratory Users' Fees	132,449
Probation and Parole Officers' Firearm Education Costs	26,077
Substance Abuse Education Costs	163,403
Office of Victims' Services Costs	192,258
Miscellaneous State Fines and Costs	<u>958,104</u>
Total receipts	4,577,455
Disbursements to Commonwealth	<u>(4,577,455)</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, 2020 to December 31, 2023	<u><u>\$ -</u></u>

PROTHONOTARY
LEBANON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Writ Taxes	\$ 5,328
Divorce Complaint Surcharges	14,132
Judicial Computer System/Access To Justice Fees	235,895
Protection From Abuse Surcharges and Contempt Fines	6,750
Criminal Charge Information System Fees	<u>5,116</u>
Total Receipts	267,221
Commissions	<u>(160)</u>
Net Receipts	267,061
Disbursements to Commonwealth	<u>(267,060)</u>
Balance due Commonwealth (County) per Department of Revenue data	1
Proposed Audit Adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2023	<u><u>\$ 1</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
LEBANON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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 Barbara A. Smith
Clerk of the Court of Common Pleas/Prothonotary

Ms. Audrey G. Fortna
Director
Probation Services: Collections and Disbursement Unit

The Honorable Robert M. Mettley
Controller

The Honorable Robert J. Phillips
Chairperson of the Board of Commissioners

The Honorable John C. Tylwalk
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.