

# COMPLIANCE AUDIT

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

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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/Prothonotary/Clerk of Orphans' Court, Monroe 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.

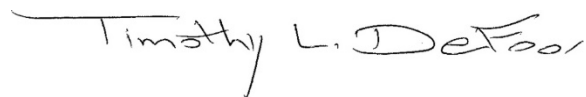
Based on our audit procedures, we conclude that, for the period January 1, 2019 to December 31, 2022, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly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

- Inadequate Internal Controls Over The Bank Account - Clerk Of The Court Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring.
- Inadequate Internal Controls Over Receipts - Clerk Of Orphans' Court - Recurring.
- Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk Of The Court Of Common Pleas - Recurring.

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, prothonotary 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 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 *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 Monroe County Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court to us 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  
November 19, 2024

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CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE 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.

Prothonotary receipts are comprised of taxes, surcharges, and fees 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/CLERK OF ORPHANS' COURT  
 MONROE COUNTY  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2019 TO DECEMBER 31, 2022

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.

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	\$ 4,089,028
Office Of Attorney General	51
State Police	12,858
Human Services	1,429
Liquor Control Board	1,187
Office of Inspector General	8,611
 Total	 \$ 4,113,164

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.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
BACKGROUND  
FOR THE PERIOD  
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Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 1,010,104
Administrative Office of Pennsylvania Courts	<u>9,409</u>
Total	<u>\$ 1,019,513</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 disbursed directly to the Administrative Office of Pennsylvania Courts.

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u>\$ 117,039</u>
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This balance reflects a summary of monthly transmittal reports as provided by the Department of Revenue.

George J. Warden served as the Clerk of the Court of Common Pleas/Prothonotary/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  
MONROE COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation			
Title 75 Fines	\$		391,692
Department of Revenue Court Costs			163,668
Crime Victims' Compensation Costs			291,769
Crime Commission Costs/Victim Witness Services Costs			194,153
Domestic Violence Costs			32,080
Emergency Medical Services Fines			12,807
DUI - ARD/EMS Fees			102,123
CAT/MCARE Fund Surcharges			33,367
Judicial Computer System/Access to Justice Fees			305,701
Offender Supervision Fees			1,119,359
Constable Service Surcharges			259
Criminal Laboratory Users' Fees			41,886
Probation and Parole Officers' Firearm Education Costs			31,789
Substance Abuse Education Costs			215,926
Office of Victims' Services Costs			30,730
Miscellaneous State Fines and Costs			<u>1,145,248</u>
 Total receipts			 4,112,557
 Disbursements to Commonwealth			 <u>(4,113,164)</u>
 Balance due Commonwealth (County) per reports			  (607)
 Proposed audit adjustments			  <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	  \$		  <u><u>(607)</u></u>



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

Receipts:

Writ Taxes	\$	9,949
Divorce Complaint Surcharges		15,263
Judicial Computer System/Access To Justice Fees		994,935
Protection From Abuse Surcharges and Contempt Fines		8,722
Criminal Charge Information System Fees		<u>9,409</u>
Total Receipts		1,038,278
Commissions		<u>(299)</u>
Net Receipts		1,037,979
Disbursements to Commonwealth		<u>(1,019,513)</u>
Balance due Commonwealth (County) per reports		18,466
Proposed audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	\$	<u><u>18,466</u></u>

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

Receipts:

Marriage License Taxes	\$	1,760
Marriage License Application Surcharges		35,200
Marriage License Declaration Fees		35,200
Judicial Computer System/Access To Justice Fees		<u>44,879</u>
Total Receipts		117,039
Disbursements to Commonwealth		<u>(117,039)</u>
Balance due Commonwealth (County) per reports		-
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/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Clerk Of The Court  
Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring**

We cited the issue of inadequate internal controls over the bank accounts in the four prior audit reports with the most recent being for the period of January 1, 2015 to December 31, 2018. The current audit found that the office did not correct these issues.

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

Clerk of Courts:

- There were 1,534 long outstanding checks totaling \$531,446.05 dated from September 27, 2005 to June 28, 2022, which were still outstanding as of December 31, 2022.
- The bank reconciliation showed \$16,705.98 in outstanding adjustments dated from December 17, 2007 to December 12, 2022.
- The bank account includes the name of the officeholder.

Prothonotary:

- Bank reconciliations were not prepared.
- There was a \$32,610.69 difference between the adjusted bank balance and the adjusted book balance that could not be explained.
- There were 1,170 outstanding checks totaling \$138,909.25 dated from November 13, 1995 to June 28, 2022, that were still outstanding as of December 31, 2022.
- There was no accountability over undisbursed funds. The undisbursed funds report was not compared to the reconciled book balance at the end of each month. As of December 31, 2022, there is an overage of \$10,987.49.
- The bank account includes the name of the officeholder.

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

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Clerk Of The Court  
Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring  
(Continued)**

Clerk of Orphans' Court:

- Bank reconciliations were not prepared
- The office does not maintain a checking account register.
- There were seven long outstanding checks totaling \$5,203.78 dated from March 10, 2020 to June 16, 2022, which were still outstanding as of December 31, 2022.
- There was no accountability over undisbursed funds. Because the office did not maintain a checking account balance, the office did not reconcile the checking account balance to the escrow report.
- The bank account includes the name of the officeholder.

A good system of internal controls ensures that:

- Bank statements are properly reconciled to the book balance on a monthly basis. Any discrepancies are immediately investigated and resolved.
- A check register is maintained and compared to the reconciled checkbook balance to ensure adequate accountability over all funds.
- The ending adjusted bank balances are reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank accounts are essentially escrow accounts on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for a period over 90 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.
- All Commonwealth bank accounts should be in the name of the entity only.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
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**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Clerk Of The Court  
Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring  
(Continued)**

These conditions existed because the office failed to establish adequate internal controls over its bank account and take action as recommended in our four prior audit reports. The officeholder stated that they do not reconcile the accounts, and they only compare deposits to the bank statements on a monthly basis.

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

Recommendation

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

Management's Response

The County Officer responded as follows:

Clerk of Courts

We downloaded all the outstanding Clerk of Courts checks into a database. To date we are working on resolving outstanding Clerk of Courts as part of an ongoing check cleanup process. In our new C-Track System, we were able to begin to process the bulk checks to the Prothonotary Office for criminal judgments. To date we have processed \$59,327.73 of these bulk checks.

We will review each adjustment and verify whether or not an offsetting credit/debit was made that was already reconciled. If the adjustment is determined to be not necessary, the offsetting adjustment will be entered to correct it, and both will be cleared. We will reconcile a number of the adjustments with a review with the statements.

When the accounts were setup two (2) decades ago, the Office holder's name appeared on the accounts as was the practice for the past Office holder. We will remove the office holder's name from all the accounts. [The Monroe County Controller] is going to check with other office holders to see if their names appear on their accounts as well.

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

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Clerk Of The Court  
Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring  
(Continued)**

Prothonotary

In March 2021, we went live with a new civil case management. Their civil case management program “C-Track”. The civil case management program “C-Track” has an accounting package that is better than the previous AS400 [Vendor] System.

The new system has a financial package which oversees our daily, weekly, and monthly reconciliations of bank balance to undisbursed fund/liabilities. We have reconciled the Prothonotary Monthly accounts through April 2024. (On not being able April 2024 to present [Vendor] “received a date from their development team yesterday. They are expecting to be able to deliver to begin UAT on 11/14/2024. [name redacted] Director, Client Satisfaction”).

We have one of our team members going back through all the Prothonotary Checks Bank statements to check to see if any long outstanding checks were not reconciled correct. All remaining long outstanding checks we will address in a proper manor; escheat them or reissue them.

Clerk of Orphans' Court

The Clerk of Orphans' Court maintains monthly reports and monthly report books. Our daily deposits vs. deposit slips are checked, the cash to, checks, to money orders. Daily deposit slips are checked monthly to the daily AS400 report. Daily deposit slips are checked to the monthly bank statements. Checks are reconciled monthly from the bank statements in the AS400 [Vendor] system.

Currently for the Clerk of Orphans' Court office, we have asked [the Monroe County Controller] for his advice on what system to use for our financial tracking. When we have an application, we will do the Bank Reconciliation for the Clerk of Orphans' Court offices using that program. Using the new application, we will have a financial package to oversee our daily, weekly, and monthly reconciliations of bank balance to undisbursed fund/liabilities.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
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**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Clerk Of The Court  
Of Common Pleas/Prothonotary/Clerk Of Orphans' Court - Recurring  
(Continued)**

Management's Response (Continued)

Clerk of Orphans' Court (Continued)

We have one of our team members going back through all the Clerk of Orphans' Court Bank statements check to see if any seven (7) long outstanding checks were not reconciled correct. If all seven (7) checks are outstanding, we will address them in proper manor; escheat them or reissue them.

When the accounts were setup two (2) decades ago the Office holder's name appeared on the accounts as was the practice for the past Office holder. We will remove the office holder's name from all the accounts. [The Monroe County Controller] is going to check with other office holders to see if their names appear on their accounts as well.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. This is a recurring finding that has been cited in the prior four audits. It is imperative that the offices take all steps necessary to comply with our recommendation. During our next audit, we will determine if the offices complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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**Finding No. 2 - Inadequate Internal Controls Over Receipts - Clerk of Orphan's Court -  
Recurring**

We cited the issue of inadequate internal controls over receipts in the prior audit report for period January 1, 2015 to December 31, 2018. The current audit found that the office did not correct this issue.

Our audit of the accounting records for the Clerk of Orphans' Court disclosed that the office copy of the bank deposit slip was not validated by the bank for any of the 30 days tested. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual makeup of the deposit (i.e. cash and check mix).

Good internal accounting controls require that the amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the office should obtain a deposit ticket from the bank that validates total cash and the total deposit. After the office receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.

Office staff stated that the bank stopped properly validating the deposit slip. Office staff also indicated that they would continue to work with the bank to try and resolve 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.

**Recommendations**

We strongly recommend that the office obtain a validation from the bank as to the mix of cash and checks deposited. We further recommend that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.



CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
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**Finding No. 2 - Inadequate Internal Controls Over Receipts - Clerk of Orphan's Court -  
Recurring (Continued)**

Management's Response

The County Officer responded as follows:

We have asked in the past for the bank to stamp the daily deposit slips with the daily cash and check mix and they have not. We will ask them again and if they will not, we move the accounts to another bank that will show the daily cash and check mix on the deposit slips.

In August of 2020, we changed the segregation of the duties of production on the payments, approving the payments and signing the checks.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct this issue. This is a recurring finding. It is imperative that the office take all steps necessary to comply with our recommendations. During our next audit, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
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**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges -  
Clerk Of The Court Of Common Pleas - Recurring**

We cited the issue of inadequate assessment of fines, costs, fees, and surcharges in the prior two audit reports with the most recent being for the period January 1, 2015 to December 31, 2018. The current audit found that the office did not correct this issue.

Our audit of the Clerk of the Court of Common Pleas disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 80 cases tested, we noted the following discrepancies:

- There were 24 cases in which the DNA Cost was not assessed properly.
- There were 19 cases in which the DUI-ARD-EMS fee was assessed in error.
- There were 14 cases in which the Criminal Justice Enhancement Account (CJEA) Fee was not assessed properly.
- There were 14 cases in which the Substance Abuse Education (SAE) Cost was not assessed properly.
- There were eight cases in which the Emergency Medical Services (EMS) Fine was not assessed properly.
- There were five cases in which the Amber Alert System Cost was not assessed.

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

- 44 Pa. C.S. § 2322, specifies that all felonies, regardless of offense, and specific misdemeanors relating to luring a child into a motor vehicle and relating to indecent assault, authorizes the automatic assessment of a \$250 DNA fee. Effective December 1, 2019, Act 147 of 2018 requires that all felonies, all first-degree misdemeanors, and specified second-degree misdemeanors are also subject to this fee.<sup>1</sup>

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<sup>1</sup> 44 Pa.C.S. § 2023 (relating to “Other specified offense”).

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
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**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges -  
Clerk Of The Court Of Common Pleas - Recurring (Continued)**

- 75 Pa C.S. § 3807(b)(1)(ix) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD). Effective February 26, 2021, Act 93 of 2020 increased the fee to \$50.
- 42 Pa. C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in the Pennsylvania Crimes Code (Title 18), or is convicted of or enters a plea of guilt or nolo contendere for a violation of 35 P.S. § 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- 18 Pa.C.S. § 7508.1 provides for the collection of Substance Abuse Education Costs. This section imposed a \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost. The cost is distributed 50/50 between the County and Commonwealth.
- 35 Pa. C.S. § 8153 authorizes the collection for the Emergency Medical Services Fine.
- 35 P.S. § 7025.4 provides for the collection of the 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.

CLERK OF THE COURT OF COMMON PLEAS/  
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MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
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**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges -  
Clerk Of The Court Of Common Pleas - Recurring (Continued)**

Office staff indicated that this condition existed because the sentencing order does not always contain the actual code of the violation, and the office had significant staff turnover.

The improper assessment of these costs and fees 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 strongly recommend that the office review the laws noted above to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

Management's Response

The County Officer responded as follows:

We are setting up a meeting with the Monroe County District Attorney's Office, Monroe County Controller, and ourselves for early November. Some of the problem regarding assessment arise from receiving Sentencing Order where the defendant pleaded guilty to an amended count(s) and immediate sentencing done, with instruction to the District Attorney's Office to file the Amended Information within 10 days. The amended count offense code(s) are not in the Court Order leaving the Clerk of Court's office without the proper information, the assessments are then done with the information at hand. Once the Amended Information is received it resolve removing the assessments, correct the plea and apply the assessments again. This process allows room for a lot of errors.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE COUNTY  
FINDINGS AND RECOMMENDATIONS  
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**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges -  
Clerk Of The Court Of Common Pleas - Recurring (Continued)**

Management's Response

We reviewed the sample cases and see the need for more training on the assessment side. We do have a couple of observations:

- CJEA fee is a fee that is part of the fees that are predetermined, and we can't change the amount of fee, we can only keep it select or unselect. If the fee is assessed on the case the amount fee should be correct, we did notice that the fee was not assessed in some of the sample cases.
- ARD cases - CJEA is not part of the fees that pre-populate in CPCMS.
- ARD cases - do not have the Substance Abuse Education Costs in ARD Order to assess therefore not assessed.
- The DNA fee is missed on several cases and training on this needs to be done.
- We noticed that staff members only select one offense instead of all the offenses when it comes to guilty plea cases then fees like the Amber Alert cost are missed.
- We will reach out to AOPC regarding sending staff members to fiscal training being offered by AOPC.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct this issue. This is a recurring finding. It is imperative that the office take all steps necessary to comply with our recommendation. During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE 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:

- Establish and implement an adequate system of internal controls over the bank accounts.
- Establish and implement an adequate system of internal controls over receipts.
- Review the laws to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

During our current audit, we noted that the office did not comply with our recommendations. Please see the current year findings for additional information.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
MONROE 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 George J. Warden**  
Clerk of the Court of Common Pleas/  
Prothonotary/Clerk of Orphans' Court

**The Honorable Erik Diemer**  
Controller

**The Honorable John D. Christy**  
Chairperson of the Board of Commissioners

**The Honorable Margherita Patti Worthington**  
President Judge

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