

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas/Prothonotary/ Clerk of Orphans' Court Snyder County, Pennsylvania For the Period January 1, 2020 to December 31, 2023

November 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, Snyder 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, except as noted in the findings listed below and discussed later in this report:

- Inadequate Internal Controls Over The Bank Accounts.
- Inadequate Assessment Of Costs And Fees.

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 Officers' 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 Snyder 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.

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

Timothy L. DeFoor
Auditor General
October 9, 2024

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Clerk Of The Court Of Common Pleas	5
Prothonotary	6
Clerk Of Orphans' Court	7
Findings And Recommendations:	
Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts	8
Finding No. 2 - Inadequate Assessment Of Costs And Fees.....	10
Report Distribution	13

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER 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, and fees collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts (AOPC). 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 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
 SNYDER COUNTY
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2023

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	\$ 1,170,525
Department of Human Services	<u>765</u>
 Total	 <u><u>\$ 1,171,290</u></u>

This balance reflects a summary of monthly transmittal reports as settled 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
SNYDER COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 79,876
Administrative Office of Pennsylvania Courts	1,352
Total	<u>\$ 81,228</u>

This balance reflects a summary of monthly transmittal reports as settled 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>\$ 22,513</u>
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This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance does not reflect adjustments disclosed by our audit.

Teresa J. Berger served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2020 to January 6, 2020.

Stephanie Wolf served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 7, 2020 to December 31, 2023.

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/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Audit Adjustment - Clerk Of The Court Of Common Pleas Summary

The \$20,075 audit adjustment represents a February 2023 payment that was reissued to the Department of Revenue and cleared in February 2024.

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

Receipts:

Department of Transportation		
Title 75 Fines	\$	195,127
Department of Revenue Court Costs		36,766
Crime Victims' Compensation Costs		53,866
Crime Commission Costs/Victim Witness Services Costs		44,798
Domestic Violence Costs		9,455
Emergency Medical Services Fines		7,089
DUI - ARD/EMS Fees		5,050
CAT/MCARE Fund Surcharges		12,536
Judicial Computer System/Access to Justice Fees		72,647
Offender Supervision Fees		375,378
Constable Service Surcharges		1,302
Criminal Laboratory Users' Fees		20,075
Probation and Parole Officers' Firearm Education Costs		7,204
Substance Abuse Education Costs		43,434
Office of Victims' Services Costs		23,171
Miscellaneous State Fines and Costs		<u>283,467</u>
 Total receipts		 1,191,365
 Disbursements to Commonwealth		 <u>(1,171,290)</u>
 Balance due Commonwealth (County) per settled reports		 20,075
 Audit adjustments		 <u>(20,075)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2023	 \$	 <u><u>-</u></u>

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

Receipts:

Writ Taxes	\$	912
Divorce Complaint Surcharges		3,530
Judicial Computer System/Access To Justice Fees		73,766
Protection From Abuse Surcharges and Contempt Fines		1,695
Criminal Charge Information System Fees		<u>1,352</u>
Total Receipts		81,255
Commissions		<u>(27)</u>
Net Receipts		81,228
Disbursements to Commonwealth		<u>(81,228)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2023	\$	<u><u>-</u></u>

CLERK OF ORPHANS' COURT
 SNYDER COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Marriage License Taxes	\$	435
Marriage License Application Surcharges		8,690
Marriage License Declaration Fees		8,690
Judicial Computer System/Access To Justice Fees		<u>4,698</u>
Total Receipts		22,513
Disbursements to Commonwealth		<u>(22,513)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2023	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts

Our audit of the accounting records for the office disclosed the following deficiencies in the internal controls over the Prothonotary and Orphans' Court bank accounts:

- The office does not maintain a check register book balance. Therefore, the bank statement balances could not be reconciled to check registers to ensure the accuracy of Commonwealth funds.
- There was inadequate accountability over funds held in escrow. The office did not maintain a liabilities report indicating to whom the monies are due to ensure the accountability of all funds in their possession.

A good system of internal controls ensures that:

- A check register book balance should be maintained so that the book balances can be compared to the general accounts bank balances to ensure the accuracy of funds on hand.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

These conditions existed because the office failed to establish adequate internal controls over its bank accounts. Office staff stated that their software does not have the ability to print a check register report or an undisbursed funds report.

Without a good system of internal controls over the bank accounts, 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.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts (Continued)

Management's Response

The County Officer responded as follows

This office does maintain a check register book balance. The book balance is in my [software] case management system. [The] software has a running book balance in the computer system. Each month this office reconciles the bank statement and the [software] case management system, in order to ensure the book balance is correct.

Auditors Conclusion

While we understand that the office has a running book balance in the computer system software that allows reconciliation to the bank statement monthly, the office did not have documentation of the reconciliation of the bank accounts or maintain a comprehensive list of liabilities, which is essential for maintaining an accurate audit trail. Without this documentation, there is no documentation of the office's verification of the accuracy of its financial information. 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
SNYDER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding No. 2 - Inadequate Assessment Of Costs And Fees

Our audit disclosed that the Clerk of Court's office did not assess certain costs and fees as mandated by law. Of 69 cases tested, we noted the following discrepancies:

- There were two cases in which Department of Revenue Court Costs were over-assessed.
- There were two cases in which the Judicial Computer System/Access to Justice Fees were not properly assessed.
- There were four cases in which Domestic Violence Costs were not assessed.
- There were 23 cases in which DNA Costs were not assessed.
- There was one case in which the Amber Alert System Cost was not assessed.
- There was one case in which the Criminal Justice Enhancement Account Fee was not assessed.
- There were two cases in which the Victim Witness Services fees were not assessed.

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

- 42 Pa. C.S. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- 42 Pa. C.S. § 3733 provides for the collection of Judicial Computer System/Access to Justice Fees.
- 71 Pa. C.S. § 611.13 (b) authorizes a \$10 Domestic Violence Cost to be assessed against any person who pleads guilty or nolo contendere or who is convicted of a crime as defined therein.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding No. 2 - Inadequate Assessment Of Costs And Fees (Continued)

- 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, authorize 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 second-degree misdemeanors as specified are also subject to this fee.
- 35 Pa. C.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.
- 42 Pa. C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account 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 Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- 18 Pa C.S. § 11.1101 authorizes a \$35 Crime Victim's Compensation Cost to be assessed for use by the Crime Victim's Compensation Board for payment to victims and technical assistance and a \$25 Victim Witness Services Cost for use by the Commission on Crime and Delinquency for victim witness service grants and technical assistance in non-victim compensation related areas.

Office staff stated that they followed the sentencing order of the County. However, the County Officer noted that the incorrect assessments occurred because the office was not aware or up to date on laws and regulations regarding the proper assessment of Commonwealth costs and fees.

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

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
SNYDER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding No. 2 - Inadequate Assessment Of Costs And Fees (Continued)

Recommendation

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

Management's Response

The County Officer responded as follows:

I agree that the DNA fee was not being assessed correctly by my clerks. My clerks were not aware of the fee change until Aug. 2021, when they were informed by me, after taking office. My predecessor never informed them of the change when it happened. If you look closely, most of the "missed" assessments happen prior to August 2021. I informed my Clerks of the fee change in August 2021.

After looking into other fees, it was discovered that most fees that were missed were due to a plea on an additional count. The lead count did not apply to the assessment; however, it did apply on an additional count. My clerks are fully aware of this mistake and will take actions in correcting it in the future.

Auditors Conclusion

We appreciate the current officeholder's efforts to correct this issue. 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
SNYDER 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

The Honorable Stephanie Wolf
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

The Honorable Joseph E. Kantz
Chairperson of the Board of Commissioners

The Honorable Lori. R. Hackenberg
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.