

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas and
Adult Probation Department/Prothonotary/
Clerk of Orphans' Court
Wayne County, Pennsylvania
For the Period
January 1, 2019 to December 31, 2022

July 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 were engaged to conduct a compliance audit of the Clerk of the Court of Common Pleas and Adult Probation Department/Prothonotary/Clerk of Orphans' Court, Wayne 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) 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.

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 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.

Results for Clerk of the Court of Common Pleas and Adult Probation Department Functions

For the Clerk of the Court of Common Pleas 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 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, 2019 to December 31, 2022, for the Clerk of Court of Common Pleas 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 Court of Common Pleas and Adult Probation 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 and Adult Probation 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 Outstanding Check Procedures - Clerk of the Court of Common Pleas - Recurring.
- Inadequate Assessment of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas.

Conclusion for Prothonotary and Clerk of Orphans Court Functions

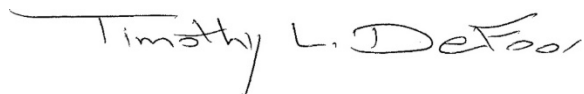
For the portion of the audit applicable to the Prothonotary and Clerk of Orphans Court functions, it is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2019 to December 31, 2022, 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 and Clerk of Orphans Court functions, including whether they have been correctly assessed, reported, and promptly remitted.

Summaries of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries) for the Prothonotary and Clerk of Orphans Court functions are 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 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 related to the Protonotary and Clerk of Orphan's Court functions 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 as it relates to the Prothonotary and Clerk of Orphan's Court functions 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 and Clerk of Orphans Court functions, 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
June 18, 2025

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CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE 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 and Adult Probation Department 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 and Adult Probation Departments' 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 AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE 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 as follows:

Clerk Of The Court Of Common Pleas and Adult Probation Department

Clerk of the Court checks issued to:

Department of Revenue	\$ 708,965
Office of Inspector General	3,032
Commonwealth of Pennsylvania	1,969
State Police	<u>867</u>
 Total	 <u><u>\$ 714,833</u></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.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 154,252
Administrative Office of Pennsylvania Courts	<u>2,591</u>
Total	<u><u>\$ 156,843</u></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 other state agencies.

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u><u>\$ 32,819</u></u>
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This balance reflects a summary of monthly transmittal reports provided by the Department of Revenue.

Edward G. Sandercock 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.

James R. Chapman served as the Chief Adult Probation Officer 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 AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Proposed Audit Adjustment - Clerk of the Court of Common Pleas and Adult Probation
Department

The \$43,385 proposed audit adjustment represents payments that were not credited by the Department of Revenue for the months of April, October, and December of 2022. The original payments were voided and the reissued checks cleared subsequent to the audit period.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
DEPARTMENT
WAYNE COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation	
Title 75 Fines	\$ 94,408
Overweight Fines	500
Department of Revenue Court Costs	27,415
Crime Victims' Compensation Costs	46,828
Crime Commission Costs/Victim Witness Services Costs	31,985
Domestic Violence Costs	6,814
Emergency Medical Services Fines	2,510
DUI - ARD/EMS Fees	6,900
CAT/MCARE Fund Surcharges	23,573
Judicial Computer System/Access to Justice Fees	44,688
Offender Supervision Fees	189,355
Constable Service Surcharges	28
Criminal Laboratory Users' Fees	15,011
Probation and Parole Officers' Firearm Education Costs	5,361
Substance Abuse Education Costs	41,512
Office of Victims' Services Costs	54,348
Miscellaneous State Fines and Costs	<u>166,982</u>
 Total receipts	 758,218
 Disbursements to Commonwealth	 <u>(714,833)</u>
 Balance due Commonwealth (County) per Department of Revenue data	 43,385
 Proposed audit adjustments	 <u>(43,385)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	 \$ <u><u>-</u></u>

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

Receipts:

Writ Taxes	\$	1,673
Divorce Complaint Surcharges		5,740
Judicial Computer System/Access To Justice Fees		146,889
Criminal Charge Information System Fees		<u>2,591</u>
Total Receipts		156,893
Commissions		<u>(50)</u>
Net Receipts		156,843
Disbursements to Commonwealth		<u>(156,843)</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 ORPHANS' COURT
WAYNE COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Marriage License Taxes	\$ 638
Marriage License Application Surcharges	12,750
Marriage License Declaration Fees	12,750
Judicial Computer System/Access To Justice Fees	<u>6,681</u>
Total Receipts	32,819
Disbursements to Commonwealth	<u>(32,819)</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 AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 1 - Inadequate Outstanding Check Procedures - Clerk of the Court of Common Pleas - Recurring

We cited the issue of inadequate outstanding check procedures in the prior audit for the period January 1, 2015 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 268 outstanding checks totaling \$41,064.79, dated from February 17, 2015 to June 9, 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 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.

Recommendations

We again 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 amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.

Management's Response

The Office responded as follows:

This has been a previous finding as well. The office has taken the finding seriously and has been diligent since the previous audit and in the process of escheating a bulk of the checks and feel that although it shows in this audit, we are correcting the issues. Many have already been cleared since the audit period we are currently involved in.

Auditor's Conclusion

We appreciate the Office's efforts to correct this recurring finding. During our next audit, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD

JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 2 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas

Our audit disclosed that certain fines, costs, fees, and surcharges were not assessed as mandated by law. Of 46 general docketed cases, one Amber Alert case, and 27 DNA cases tested, we noted the following discrepancies:¹

- There were ten cases in which the Criminal Justice Enhancement Account (CJEA) Fee was assessed in error.
- There were five cases in which the DUI-ARD-EMS fee was assessed in error.
- There were seven cases in which the Emergency Medical Services (EMS) Fine was assessed in error.
- There was one case in which the Domestic Violence Cost was not assessed.
- There were 12 cases in which the DNA Cost was not assessed properly.
- There was one case in which the County Probation and Parole Officers' Firearm Education and Training Cost was assessed in error.
- There were eight cases in which the Substance Abuse Education Cost was not assessed properly.
- There was one case in which the Catastrophic Fund Surcharge was assessed in error.
- There was one case in which the PA Transportation Trust Surcharge was not assessed.
- There was one case in which the Judicial Computer System/Access To Justice (JCS/ATJ) cost was not assessed.
- There was one case in which the Title 75 fine for §1543 was not assessed.
- There was one case in which the Amber Alert System Cost was not assessed.

¹ The 46 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.

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

Finding No. 2 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas (Continued)

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

- 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 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.
- 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.
- 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- 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.
- 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 cost. 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.
- 61 Pa. C.S. § 332.8 provides for the collection of the County Probation and Parole Officers' Firearm Education and Training Cost. A \$5 cost is assessed against any defendant who accepts Accelerated Rehabilitative Disposition or pleads guilty or nolo contender or is convicted of a felony or misdemeanor.

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

Finding No. 2 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas (Continued)

- 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.
- 75 Pa. C.S. § 6506(a) provides for the collection of the Catastrophic Fund Surcharge.
- Effective January 1, 2014, ACT 89 of 2013 provides for the collection of the PA Transportation Trust Surcharge.
- 42 Pa. C.S. § 3733 provides for the collection of Judicial Computer System/Access to Justice (JCS/ATJ) Fees.
- 75 Pa. C.S. § 1543(b)(1)(i) provides for the collection of a Title 75 fine. This section imposed a \$500 fine on driving while operating privilege is suspended or revoked.
- 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.

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.

The officeholder stated that high employee turnover in the assessment department is the reason for the finding. Additionally, the officeholder stated that they will be working with assessment employees to resolve this issue.

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

Finding No. 2 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas (Continued)

Recommendation

We 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 discussed that these issues mainly involved previous staff members and understanding of some assessment procedures. These since have been corrected with training and new staff (DNA assessments, substance abuse etc.). Most were small costs and fines. It was noted that we had received some "Bulk" MDJ older cases. We reported that some older pleas from the magistrate level had failed to come to our office originally and years later they were discovered and delivered to our Clerk of Courts division. Reminder for staff to be more aware and diligent on the assessing.

Auditor's Conclusion

We appreciate the officeholder's effort 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 AND ADULT PROBATION
DEPARTMENT/PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendation

During our prior audit, we 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 90 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 did not comply with our recommendation. Please see the current year Finding No. 1 for additional information.

CLERK OF THE COURT OF COMMON PLEAS AND PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
WAYNE 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 Edward G. Sandercock
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

Mr. Keith Shaffer
Chief Adult Probation Officer

Ms. Vicky Botjer
Chief Financial Officer

The Honorable Brian W. Smith
Chairperson of the Board of Commissioners

The Honorable Janine Edwards
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.