COMPLIANCE AUDIT

Prothonotary

Adams County, Pennsylvania

For the Period

January 1, 2021 to December 31, 2024

July 2026

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 Prothonotary, Adams County, Pennsylvania (Office), for the period January 1, 2021 to December 31, 2024, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the Office's 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 moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The Office is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2021 to December 31, 2024, the Office, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes a summary of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the Office's receipts and disbursements from the Pennsylvania Department of Revenue and Administrative Office of the Pennsylvania Courts, which obtains data from each of the Commonwealth's prothonotary offices, 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 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 summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the Office's management. We appreciate the courtesy extended to us by the 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

Timothy L. DeFoor
Auditor General
June 29, 2026

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ADAMS COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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.

Receipts consist of moneys collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include moneys collected for the following taxes, surcharges, fees, and fines:

- 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.

Total disbursements are as follows:

Prothonotary checks issued to:

Department of Revenue	$	214,392
Adminstrative Office of Pennsylvania Courts		4,089
Total	$	218,481

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. It does not reflect adjustments disclosed by our audit.

Beverly Boyd served as Prothonotary during the period January 1, 2021 to December 31, 2024.

The summary of receipts and disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of taxes, surcharges, fines, and fees assessed are based on Pennsylvania laws and regulations.

The summary was 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.

Proposed Audit Adjustment

The $593 proposed audit adjustment represents:

- A $552.50 adjustment was made to reflect refunds issued by this office to filers for a reduction in the JCP/ATJ fees (from $40.25 to $19) paid between July 1 through July 11, 2022, due to the budget impasse.[1]

- A $40.75 adjustment resulting from a March 2022 court order requiring the respondent to pay the objector’s filing fees. Because the respondent assumed the responsibility for these costs, the objector’s original filing fees were refunded.

[1] In 2022, the AOPC communicated to row offices that effective July 1, 2022, the temporary surcharge portion of the Judicial Computer Project/Access to Justice/Criminal Justine Enhancement/Office of Attorney General (JCP/ATJ/CJEA/OAG) fee that was authorized by 42 Pa.C.S. §3733.2 expired due to the Commonwealth’s budget impasse. As a result, the AOPC stated that the temporary surcharge of $21.25 on cases should no longer be collected until the impasse was resolved. Rather than collecting a fee of $40.25, the correct fee was $19 for all cases paid between July 1 and July 11, 2022.

PROTHONOTARY
ADAMS COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

Receipts:		
Writ Taxes	$	4,014
Divorce Complaint Surcharges		10,500
Judicial Computer System/Access To Justice Fees		197,616
Protection From Abuse Surcharges and Contempt Fines		2,975
Criminal Charge Information System Fees		4,089
Total Receipts		219,194
Commissions		(120)
Net Receipts		219,074
Disbursements to Commonwealth		(218,481)
Balance due Commonwealth (County) per Department of Revenue data		593
Proposed Audit Adjustments		(593)
Adjusted balance due Commonwealth (County) for the period January 1, 2021 to December 31, 2024	$	-

PROTHONOTARY
ADAMS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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 Beverly Boyd
Prothonotary

The Honorable Tammy Myers
Controller

The Honorable Randy L. Phiel
Chairperson of the Board of Commissioners

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.