

# ATTESTATION ENGAGEMENT

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## Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court

Lawrence County, Pennsylvania

For the Period

January 1, 2010 to December 31, 2013

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September 2014



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Daniel P. Meuser  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Adult Probation and Parole/Prothonotary/Clerk of Orphans' Court, Lawrence County, Pennsylvania (County Officer), for the period January 1, 2010 to December 31, 2013, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Sections 401(b) and 401(d) of *The Fiscal Code* 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. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Sections 401(b) and 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2010 to December 31, 2013, in conformity with the criteria set forth in Note 1.

## Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statements:

- Inadequate Assessment of Fines, Costs, Fees and Surcharges – Clerk Of The Court Of Common Pleas.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court, Lawrence County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale  
Auditor General

July 2, 2014

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CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION AND PAROLE  
LAWRENCE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

Receipts:

Department of Transportation		
Title 75 Fines	\$	133,945
Department of Revenue Court Costs		48,033
Crime Victims' Compensation Costs		167,243
Crime Commission Costs/Victim Witness Services Costs		116,290
Domestic Violence Costs		10,730
Emergency Medical Services Fines		12,753
DUI - ARD/EMS Fees		26,574
CAT/MCARE Fund Surcharges		73,573
Judicial Computer System/Access to Justice Fees		79,657
Offender Supervision Fees		558,791
Constable Service Surcharges		10
Criminal Laboratory Users' Fees		8,245
Probation and Parole Officers' Firearm Education Costs		10,629
Substance Abuse Education Costs		109,612
Office of Victims' Services Costs		10,126
Miscellaneous State Fines and Costs		<u>209,986</u>
 Total receipts (Note 2)		 1,576,197
 Disbursements to Commonwealth (Note 4)		 <u>(1,576,197)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments (Exhibit 1)		 <u>509</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2010 to December 31, 2013		 <u>\$ 509</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

PROTHONOTARY  
LAWRENCE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

Receipts:

Writ Taxes	\$ 4,505
Divorce Complaint Surcharges	9,320
Judicial Computer System/Access To Justice Fees	167,242
Protection From Abuse Surcharges and Contempt Fines	800
Criminal Charge Information System Fees	<u>4,719</u>
Total Receipts (Note 2)	186,586
Commissions (Note 3)	<u>(135)</u>
Net Receipts	186,451
Disbursements to Commonwealth (Note 4)	<u>(186,451)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2010 to December 31, 2013	<u><u>\$ -</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

Receipts:

Marriage License Taxes	\$	968
Marriage License Application Surcharges		19,350
Marriage License Declaration Fees		19,350
Judicial Computer System/Access To Justice Fees		<u>18,434</u>
Total Receipts (Note 2)		58,102
Disbursements to Commonwealth (Note 4)		<u>(58,102)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2010 to December 31, 2013	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

1. Criteria

The Statements 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 Statements 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.

2. Receipts

Clerk Of The Court Of Common Pleas

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

Prothonotary

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

- Writ Taxes represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. These fees were increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$25 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Effective May 9, 2006, the surcharge was increased to \$100. Protection From Abuse Contempt Fines represent fines of not less than \$100 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order. Effective May 9, 2006, the fine was increased to a minimum of \$300 and maximum of \$1000.
- Criminal Charge Information System Fees represent a fee 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 fee was \$7.00 for the period January 1, 2008 to December 31, 2010, and \$7.50 for the period January 1, 2011 to December 31, 2013. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

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:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE/  
 PROTHONOTARY/CLERK OF ORPHANS' COURT  
 LAWRENCE COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2010 TO DECEMBER 31, 2013

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts. These fees were increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

3. Commissions - Prothonotary

Acting in the capacity of an agent for the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed the county are not included in the balance due the Commonwealth.

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$	1,539,864
Department of Environmental Protection		260
Department of Public Welfare		228
Board of Probation and Parole		52
Department of Civil Restitution		411
Office of Attorney General		3,877
State Police		477
Office of Inspector General		156
Liquor Control Board		45
Department of Transportation		90
Department of Treasury		30,737
Total	\$	1,576,197

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE/  
 PROTHONOTARY/CLERK OF ORPHANS' COURT  
 LAWRENCE COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2010 TO DECEMBER 31, 2013

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 181,732
Adminstrative Office of Pennsylvania Courts	4,719
	4,719
 Total	 \$ 186,451

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ 58,102
	58,102

5. Balance Due Commonwealth (County) For The Period January 1, 2010 To December 31, 2013

Clerk Of The Court Of Common Pleas/Prothonotary

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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1

Clerk Of Orphans' Court

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

6. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the Commonwealth of \$2,485.00 which was not paid as of the end of our current examination period.

7. County Officers Serving During Examination Period

Helen I. Morgan served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2010 to December 31, 2013.

James R. Jendrysik served as Director of Adult Probation and Parole Department for the period January 1, 2010 to December 31, 2013.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges**  
**- Clerk Of The Court Of Common Pleas**

Our examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 78 cases tested, we noted the following discrepancies:

- There were seven cases in which the Emergency Medical Services (EMS) Fine was assessed in error.
- There were two cases in which the County Probation and Parole Officers' Firearm Education and Training Cost was not assessed.
- There were three cases in which the DNA Cost was not assessed.
- There were four cases in which the Criminal Justice Enhancement Account Fee was assessed in error.
- There were five cases in which the DUI-ARD-EMS fee was assessed in error.

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

- Title 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- Title 61 Pa.C.S.A. § 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 contendere or is convicted of a felony or misdemeanor.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA cost when a DNA sample is taken.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges**  
**- Clerk Of The Court Of Common Pleas (Continued)**

- Effective November 10, 2007, Title 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.
- Title 35 P.S. § 6934 (b ) 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).

The improper assessing 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.

These incorrect assessments occurred because the office was not aware or up-to-date on laws and regulations regarding the proper assessment of Commonwealth fines, costs, fees, and surcharges.

**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**

No formal response was offered at this time.

**Auditor's Conclusion**

During our next examination we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE/  
 PROTHONOTARY/CLERK OF ORPHANS' COURT  
 LAWRENCE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2010 TO DECEMBER 31, 2013

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Docket Number</u>	<u>Assessment Type</u>	<u>Date Collected</u>	<u>Report Month</u>	<u>Date Remitted to County</u>	<u>Amount Paid to County in Error</u>	<u>Explanation</u>
CR-0000737-2003	Emergency Medical Services	08/18/11	Aug-11	9/2/2011	\$ 10.35	1
CR-0000705-2002	Emergency Medical Services	01/26/12	Jan-12	2/4/2012	25.00	1
CR-0000084-2001	Emergency Medical Services	11/24/10	Nov-10	12/2/2010	25.00	1
CR-0000867-2001	Emergency Medical Services	03/01/10	Mar-11	4/6/2010	25.00	1
CR-0000932-2001	Emergency Medical Services	10/04/10	Oct-10	11/2/2010	25.00	1
CR-0000010-2000	Emergency Medical Services	08/24/11	Aug-11	9/2/2011	25.00	1
CR-0000173-2000	Emergency Medical Services	05/17/10	May-10	6/2/2010	25.00	1
CR-0000381-2000	Emergency Medical Services	04/03/12	Apr-12	5/2/2012	25.00	1
CR-0000712-2000	Emergency Medical Services	06/28/11	Jun-11	7/5/2011	3.10	1
CR-0001133-2000	Emergency Medical Services	01/20/11	Jan-11	2/2/2011	6.92	1
CR-0000148-1999	Emergency Medical Services	11/30/12	Nov-12	12/4/2012	.23	1
CR-0000165-1999	Emergency Medical Services	01/26/12	Jan-12	2/2/2012	10.00	1
CR-0000487-1999	Emergency Medical Services	11/04/11	Nov-11	12/2/2011	25.00	1
CR-0000838-1998	Emergency Medical Services	03/02/10	Mar-10	4/6/2010	3.21	1
CR-0000077-1997	Emergency Medical Services	09/30/11	Oct-11	11/2/2011	25.00	1
CR-0000425-1997	Emergency Medical Services	01/26/12	Jan-12	2/2/2012	10.00	1
CR-0000490-1997	Emergency Medical Services	09/30/10	Sep-10	10/4/2010	25.00	1
CR-0000690-1997	Emergency Medical Services	11/01/12	Nov-12	12/4/2012	.64	1
CR-0000887-1997	Emergency Medical Services	01/05/11	Jan-11	2/2/2011	25.00	1
CR-0000766-1996	Emergency Medical Services	06/16/10	Jun-11	7/2/2010	25.00	1
CR-0000789-1996	Emergency Medical Services	02/10/10	Feb-10	3/2/2010	25.00	1
CR-0000577-1995	Emergency Medical Services	08/25/11	Aug-11	9/2/2011	10.00	1
CR-0000962-1995	Emergency Medical Services	08/31/11	Aug-11	9/2/2011	10.00	1
CR-0001011-1995	Emergency Medical Services	08/25/11	Aug-11	9/2/2011	10.00	1
CR-0001135-1995	Emergency Medical Services	08/15/12	Aug-12	9/5/2012	25.00	1
CR-0000948-1987	Emergency Medical Services	04/05/12	Apr-12	5/2/2012	10.00	1
CR-0000196-2001	Emergency Medical Services	05/09/13	May-13	6/4/2013	4.06	1
CR-0000006-1997	Emergency Medical Services	03/06/13	Apr-13	4/5/2013	10.00	1
CR-0000309-1995	Emergency Medical Services	09/03/13	Sep-13	10/3/2013	25.00	1
CR-0001078-1994	Emergency Medical Services	04/09/13	Apr-13	5/3/2013	10.00	1
CR-0000371-2004	Crime Victims Compensation	08/24/10	Aug-10	9/2/2010	25.20	2
Total					<u>\$508.71</u>	

- 1 - The Emergency Medical Services fine due the Commonwealth was collected and incorrectly remitted to Lawrence County  
 2 - The Crime Victims Compensation costs due the Commonwealth was collected and incorrectly remitted to Lawrence County

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended that the office establish and implement an adequate system of internal controls over manual receipts.

Our current examination found that the office substantially complied with our prior examination recommendation. Insignificant instances of noncompliance were verbally communicated to the office.

During our prior examination, we also recommended that the Clerk of Court of Common Pleas and the District Attorney's Office coordinate their efforts to assure that the Commonwealth and the victims of crime both receive their entitled collections. We further recommended that the Clerk of the Court of Common Pleas review its records and make necessary changes to ensure that monies due the OVS are assessed and remitted properly.

During our current examination, we noted that the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT  
LAWRENCE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2010 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Daniel P. Meuser  
Secretary  
Pennsylvania Department of Revenue

The Honorable Zygmunt Pines  
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 Helen I. Morgan      Clerk of the Court of Common Pleas/  
Prothonotary/Clerk of Orphans' Court

The Honorable David Gettings      Controller

The Honorable Daniel J. Vogler      Chairperson of the Board of Commissioners

Mr. James R. Jendrysik      Director, Adult Probation and Parole Department

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).