

# ATTESTATION ENGAGEMENT

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## Clerk of the Court of Common Pleas and Adult Probation Department

Schuylkill County, Pennsylvania

For the Period

January 1, 2009 to December 31, 2012

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February 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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Department of the Auditor General  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Eileen McNulty  
Acting Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of Courts and Adult Probation Department, Schuylkill County, Pennsylvania (County Officer), for the period January 1, 2009 to December 31, 2012, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). This Statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this Statement based on our examination.

Except as discussed in the fourth paragraph, 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 Statement 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 Section 401(b) 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 Section 401(b) of *The Fiscal Code*.

## Independent Auditor's Report (Continued)

As discussed in the findings and recommendations section of this report:

- Although cited during the prior audit, again all receipts were not deposited on the same day as collected, several deposits contained multiple days' collections, bank deposit slips were not always validated by the bank, and one deposit exceeded the total collections in the Clerk of Courts office by \$20.00. (Finding No. 1).
- Manual receipts logs were not maintained and the office did not issue manual receipts for all payments in the Probation Department (Finding No. 2).
- Segregation of duties in the Clerk of Courts office was inadequate (Finding No. 3).
- Although cited during the prior audit, monthly bank reconciliations were not prepared properly, there was a large unexplained bank account adjustment, there were numerous outstanding checks, and inadequate accountability continued to exist over funds held in escrow in the Clerk of Courts Office. (Finding No. 4).

These internal control issues cited above create an environment that is conducive to fraud and misappropriation. Due to these issues, we could not perform our standard examination procedures or alternate procedures that would enable us to achieve all of our audit objectives could not be substituted. As a result, the scope of our examination of the County Officers' Statement was limited.

In our opinion, except for the effects, if any, of the matters noted in the fourth paragraph, the Statement referred to above presents, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2009 to December 31, 2012, in conformity with the criteria set forth in Note 1.

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 Statement 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 Statement is 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 Statement or on compliance and other matters; accordingly, we express no such opinions.

### Independent Auditor's Report (Continued)

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 Statement that is more than inconsequential will not be prevented or detected by the County Officer's internal control. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over reporting on the Statement:

- Inadequate Internal Controls Over Receipts (Clerk Of Courts) - Recurring.
- Inadequate Internal Controls Over Manual Receipts (Clerk Of Courts And Probation Department).
- Inadequate Segregation Of Duties (Clerk Of Courts).
- Inadequate Internal Controls Over The Bank Account (Clerk Of Courts) - Recurring.

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 Statement will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statement 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 the significant deficiencies described above to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However we did note another matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Direct Checks To State Agencies (Clerk Of Courts).

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 Officers 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, Schuylkill 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

December 11, 2014

Eugene A. DePasquale  
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

Receipts:

Department of Transportation		
Title 75 Fines	\$	193,724
Overweight Fines		1,327
Department of Revenue Court Costs		68,584
Crime Victims' Compensation Costs		257,863
Crime Commission Costs/Victim Witness Services Costs		195,737
Domestic Violence Costs		16,361
Emergency Medical Services Fines		28,280
DUI - ARD/EMS Fees		29,133
CAT/MCARE Fund Surcharges		138,120
Judicial Computer System/Access to Justice Fees		132,866
Offender Supervision Fees		1,228,333
Constable Service Surcharges		110
Criminal Laboratory Users' Fees		22,721
Probation and Parole Officers' Firearm Education Costs		15,080
Substance Abuse Education Costs		164,542
Office of Victims' Services Costs		34,368
Miscellaneous State Fines and Costs		<u>281,303</u>
 Total receipts (Note 2)		 2,808,452
 Disbursements to Commonwealth (Note 3)		 <u>(2,808,452)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2012		 <u><u>\$ -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

1. Criteria

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

The Statement 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.

2. Receipts

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.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of Courts checks issued to:

Department of Revenue	\$ 2,783,892
Department of Environmental Protection	266
Office of Attorney General	9,851
State Police	2,618
Office of Vocational Rehabilitation	408
Department of Public Welfare	2,000
Department of Corrections	25
Department of Treasury	8,381
Department of Veterans Affairs	12
Liquor Control Board	375
Department of Transportation	37
Lottery Commission	38
Pennsylvania Employees Benefit Trust Fund	549
Total	<u><u>\$ 2,808,452</u></u>

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

4. Balance Due Commonwealth (County) For The Period January 1, 2009 to December 31, 2012

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.

5. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the County of \$6,956 which was not taken as of the end of our current examination period.

6. County Officers Serving During Examination Period

Stephen Lukach, Jr. served as the Clerk of the Court of Common Pleas for the period January 1, 2009 to December 31, 2012.

John M. Richmond served as Chief Probation Officer for the period January 1, 2009 to December 31, 2012.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 1 - Inadequate Internal Controls Over Receipts (Clerk Of Courts) - Recurring**

We cited the office for inadequate internal controls over receipts in our prior examination for the period January 21, 2005 to December 31, 2008. Our current examination found that the office did not correct this issue. The accounting records for the office again disclosed deficiencies in the internal controls over receipts. Of the 45 deposits tested:

- There were 23 deposits that included receipts that were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 32 days.
- There were ten deposits that contained multiple days' collections.
- The office copy of the bank deposit slip was not validated by the bank on 17 of the 45 deposit slips tested as to the amount of the cash and checks deposited.
- We found one deposit that was \$20 more than total collections for the day.

The deficiencies in internal control over receipts and the other deficiencies cited in Findings 2, 3, and 4 create an environment that is conducive to fraud and misappropriation. Further, there is an investigation being conducted of the Clerk of Court's office by legal authorities.

A good system of internal controls ensures that:

- All monies collected are deposited intact at the bank on the same day as collected.
- 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.
- Receipts are recorded in the same manner as payments are received (i.e., cash, check, money order).
- The mix of cash and checks receipted are reconciled to the total deposit and any discrepancies should be immediately investigated and resolved.

These conditions existed because the office ignored our prior examination recommendation and failed to establish adequate internal controls over its receipts.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 1 - Inadequate Internal Controls Over Receipts (Clerk Of Courts) - Recurring  
(Continued)**

Recommendation

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

Management's Response

The County Officer responded as follows:

The current Clerk of Courts is implementing a system in which all receipts will be deposited into the bank on the same day as collected, all deposits will only contain a single day's collections, and all deposits will be validated by the bank as to the amount of cash and checks deposited. Also, all deposits will be counted by two (2) different staff members to ensure that the amount of the deposit equals the amount of that day's collections.

Auditor's Conclusion

This is a recurring finding. It is imperative that the district court take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts (Clerk Of Courts  
And Probation Department)**

The Schuylkill County Probation Department's office used hand written receipts to document the initial receipt of cash, check or money orders received for payments made to the office. The Probation Department then sent the hand written receipts and collections to the Clerk of Courts' office for posting to the computer system. Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over manual receipts:

Of the 25 receipts tested, we noted the following:

- The Probation Department did not maintain a manual receipts log of receipts sent to the Clerk of Courts' office.
- The Probation Department did not issue manual receipts for all payments recorded.
- There were 25 instances in which the Clerk of Courts' office did not enter the Probation Department's manual receipt number into the computer system when the corresponding computer receipt was generated.
- There were 15 instances in which the Clerk of Courts' computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the Probation Department's manual receipt date to corresponding computer receipt ranged from 2 days to 36 days.
- There were 25 instances in which the Clerk of Courts' computer generated receipt did not indicate that payment was received by the Probation Department.

A good system of internal controls ensures that:

- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.
- Manual receipts are issued for all payments made to the office.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts (Clerk Of Courts And Probation Department) (Continued)**

- Manual receipt numbers are entered into the computer system when the corresponding computer receipts are generated.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- Computer generated receipt indicates if the payment was received by the Probation Department.

The deficiencies in internal control over manual receipts contribute to an environment that is conducive to fraud and misappropriation.

These conditions existed because the Clerk of Courts Office and Probation Department failed to establish adequate internal controls over its receipts.

The conditions regarding the instances in which the Clerk of Courts' office did not enter the Probation Department's manual receipt number into the computer system when the corresponding computer receipt was generated and the instances in which the Clerk of Courts' computer receipt was not generated timely after the issuance of the corresponding manual receipt were also cited in a prior examination for the period January 21, 2005 to December 31, 2008.

Recommendation

We recommend that the offices establish and implement adequate internal controls over manual receipts as noted above.

Management's Response

The County Officer responded as follows:

The Schuylkill County Adult Probation Department now has access to the CPCMS system and is processing payments as they receive them on a daily basis. The current Clerk of Courts will speak to the Chief Adult Probation Officer and request that they use the CPCMS-generated manual, pre-numbered receipts in the event the CPCMS system is not working and a manual receipt has to be issued.

Auditor's Conclusion

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

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 3 - Inadequate Segregation Of Duties (Clerk Of Courts)**

Our examination of the Clerk of Courts' Office disclosed that one employee in the office was responsible for performing the following functions:

- Reconciling the bank account.
- Preparing checks.
- Makes deposits.
- Summarizing accounting records.
- Making voided transaction adjustments.
- Approving disbursements.
- Signing checks.

A good system of internal controls requires adequate segregation of duties.

In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash. These duties should be segregated and rotated daily. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily. The reviewer should sign and date the records and documents reviewed.

The lack of segregation of duties contributes to an environment that is conducive to fraud and misappropriation.

This condition existed because office personnel failed to establish adequate segregation of duties.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 3 - Inadequate Segregation Of Duties (Clerk Of Courts) (Continued)**

Recommendation

We recommend that the office provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

Management's Response

The County Officer responded as follows:

The current Clerk of Courts is a certified public accountant and has a good understanding of the importance of internal control and the segregation of duties. Most, if not all, of the functions outlined here have already been reassigned in order to segregate the duties. Additional reassignments may be forthcoming when the current Clerk of Courts finishes his assessment of the various functions performed by the staff, Clerk of Courts, and First Deputy.

Auditor's Conclusion

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

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

**Finding No. 4 - Inadequate Internal Controls Over The Bank Account (Clerk Of Courts) -  
Recurring**

We cited the office for inadequate internal controls over the bank account in the two prior examinations, with the most recent for the period January 21, 2005 to December 31, 2008. Our current examination found that the office did not correct this issue. Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations were not properly prepared on a monthly basis.
- As of December 31, 2012, there was a \$5,249.95 difference between the adjusted bank balance and the adjusted book balance that could not be explained.
- There were 297 outstanding checks, totaling \$5,088.28, dated between June 6, 2011 and May 4, 2012 that were outstanding as of December 31, 2012.
- As of December 31, 2012, there was inadequate accountability over funds held in escrow. Recorded obligations exceeded funds on hand by approximately \$1,110.53. The office did not compare the check book balance to the undisbursed liabilities report on a monthly basis.

These conditions existed because the office did not implement recommendations made in our two prior examinations and it failed to establish adequate internal controls over its bank account.

A good system of internal controls ensures that:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for 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 check list, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

CLERK OF THE COURT OF COMMON PLEAS  
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**Finding No. 4 - Inadequate Internal Controls Over The Bank Account (Clerk Of Courts) -  
Recurring (Continued)**

- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

The deficiencies in internal control over the bank account contribute to an environment that is conducive to fraud and misappropriation.

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:

Bank reconciliations are now being properly prepared on a monthly basis. The \$5,249.95 difference between the adjusted bank balance and the adjusted book balance has now been identified as 39 voided checks in the total amount of \$5,255.35 and one (1) adjustment/credit in the amount of \$5.40, for a total of \$5,249.95, all of which date back to January 2005. It appears that these voided checks were both voided and re-deposited, resulting in the book balance being overstated by \$5,249.95. The current Clerk of Courts is working with the AOPC Helpdesk to make the proper adjustment in CPCMS.

The current Clerk of Courts will monitor the outstanding checks to make sure that there are not any that are outstanding longer than 180 days.

Following the exit conference, the current Clerk of Courts reviewed the Undistributed Escrow Summary as of November 30, 2014, and found a \$2,250.00 difference between the undisbursed liabilities and the check book balance. This difference was identified as bail money from a 2009 case that was previously returned to the surety in 2009, and it was corrected with the help of the AOPC Helpdesk. The Undistributed Escrow Summary will be reviewed on a monthly basis going forward.

CLERK OF THE COURT OF COMMON PLEAS  
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**Finding No. 4 - Inadequate Internal Controls Over The Bank Account (Clerk Of Courts) -  
Recurring (Continued)**

Auditor's Conclusion

This is a recurring finding. It is imperative that the district court take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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**Finding No. 5 - Direct Checks To State Agencies (Clerk Of Courts)**

Our examination disclosed that the Clerk of Court remitted state agency restitution directly to the state agencies instead of remitting all funds to the Commonwealth's Department of Revenue.

A good system of internal controls ensures that all state agency restitution collections are remitted through the Department of Revenue. As a result, fewer checks would be issued and a more efficient audit trail of payments would be maintained.

Without a good system of internal control over direct payments to state agencies, the possibility of duplicate restitution payments and record keeping errors could occur and not be detected.

These conditions existed because the office failed to establish the Department of Revenue as the recipient of all state agency restitution.

**Recommendation**

We recommend that all state agency restitution be remitted through the Department of Revenue.

**Management's Response**

The County Officer responded as follows:

This matter has already been addressed, as all state agency restitution is now being remitted directly to the Pennsylvania Department of Revenue. It is believed that it was corrected in February or March 2012, as it is the current Clerk of Courts understanding that the last such inappropriate transfer directly to a state agency occurred in February 2012.

**Auditor's Conclusion**

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

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that the Clerk of Court's office review laws to ensure that fines, costs, fees and surcharges are assessed as mandated by law.

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

CLERK OF THE COURT OF COMMON PLEAS  
AND ADULT PROBATION DEPARTMENT  
SCHUYLKILL COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2009 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable Eileen McNulty  
Acting 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 Thomas J. Campion, Jr.	Clerk of the Court of Common Pleas
The Honorable Christy Joy	Controller
The Honorable Frank J. Staudenmeier	Chairperson of the Board of Commissioners

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