

ATTESTATION ENGAGEMENT

Prothonotary/
Clerk of Orphans' Court
Blair County, Pennsylvania
For the Period
January 1, 2009 to December 31, 2013

November 2015



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 Eileen McNulty
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Prothonotary/Clerk of Orphans' Court, Blair County, Pennsylvania for the period January 1, 2009 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). The County Offices' management is responsible for these Statements. 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 and, accordingly, included 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, 2009 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 all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control 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 and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies listed below to be material weaknesses.

- Inadequate Internal Controls Over Bank Accounts - Prothonotary And Clerk Of Orphans' Court - Recurring.
- Inadequate Internal Controls Over Receipts - Prothonotary And Clerk Of Orphans' Court - Recurring.
- Improper Assessment Of Fines, Costs, Fees, Surcharges And Restitution - Prothonotary And Clerk Of Orphans' Court.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Offices' compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

- Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely - Prothonotary And Clerk Of Orphans' Court.

We are concerned that the County officer failed to correct previously reported findings regarding inadequate internal controls over the bank account and inadequate internal controls over receipts. During our current examination, we noted that there were inadequate internal controls over the bank account, inadequate internal controls over receipts, improper assessment of fines, costs and fees, and the Commonwealth's portion of revenue was not transmitted timely. The failure to implement an adequate system of internal controls over receipts, the bank account, and disbursements increases the risk for funds to be lost or misappropriated. Additionally, the incorrect assessment of the surcharges and costs resulted in the defendant not being assessed the proper amount of surcharges and costs associated with the violation; which caused a loss of revenue to the Commonwealth and/or County. It is imperative that the county office implement the recommendations and corrective actions noted in this report.

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.

We appreciate the courtesy extended by the Prothonotary/Clerk of Orphans' Court, Blair 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

January 6, 2015

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PROTHONOTARY
BLAIR COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Writ Taxes	\$ 12,773
Divorce Complaint Surcharges	19,220
Judicial Computer System/Access To Justice Fees	244,322
Protection From Abuse Surcharges and Contempt Fines	8,740
Criminal Charge Information System Fees	<u>8,273</u>
Total Receipts (Note 2)	293,328
Commissions (Note 3)	<u>(383)</u>
Net Receipts	292,945
Disbursements to Commonwealth (Note 4)	<u>(292,952)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(7)
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013	<u>\$ (7)</u>

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

CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Marriage License Taxes	\$	1,824
Marriage License Application Surcharges		36,470
Marriage License Declaration Fees		36,470
Judicial Computer System/Access To Justice Fees		<u>9,880</u>
Total Receipts (Note 2)		84,644
Disbursements to Commonwealth (Note 4)		<u>(84,644)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013	\$	<u><u>-</u></u>

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

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 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

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.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 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.

PROTHONOTARY/CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2009 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

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 284,679
Adminstrative Office of Pennsylvania Courts	8,273
	8,273
Total	\$ 292,952

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ 84,644
	84,644

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

5. Balance Due Commonwealth (County) For The Period January 1, 2009 To December 31, 2013

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.

Clerk Of Orphans' Court

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

6. County Officer Serving During Examination Period

Carol A. Newman served as the Prothonotary/Clerk of Orphans' Court for the period January 1, 2009 to December 31, 2013.

PROTHONOTARY/CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 EXHIBIT 1
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2013

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
April	20	2012	\$ 20.50	Marriage License Number 167-2012 issued and returned. No fees collected or remitted to the Commonwealth on this license
November	23	2012	\$ 20.50	Marriage License Number 693-2012 issued and returned. No fees collected or remitted to the Commonwealth on this license
June	6	2013	<u>\$ 20.50</u>	Marriage License Number 257-2013 issued and returned. No fees collected or remitted to the Commonwealth on this license
Total Due Commonwealth			<u><u>\$ 61.50</u></u>	

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Finding No. 1 - Inadequate Internal Controls Over Bank Accounts - Prothonotary And Clerk Of Orphans' Court - Recurring

We cited the office's lack of internal controls over bank accounts in the prior examination report with the most recent for the period January 1, 2006 to December 31, 2008. However, our current examination found that the office did not correct this issue. Once again, our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank accounts:

Prothonotary:

- Bank reconciliations were not prepared accurately and timely.
- There was inadequate accountability over funds held in escrow. Funds on hand exceeded recorded obligations by over \$61,400. This was due in part, to Federal Tax Liens and Satisfactions received electronically (EFT) that was not properly receipted.
- There was a \$3,415.25 difference between the adjusted bank balance and the adjusted book balance that could not be explained.
- There were 11 outstanding checks totaling \$2,187.50, dated from February 5, 2008 to August 27, 2013 that was still outstanding as of December 31, 2013.

Clerk Of Orphans Court:

- Bank reconciliations were not prepared accurately and timely.
- There was inadequate accountability over funds held in escrow. Recorded obligations exceeded funds on hand by \$3,579.96. This was due in part, to an erroneous deposit for \$2,250 made on May 17, 2013 that is due the Clerk of Courts as of December 31, 2013.

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

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Finding No. 1 - Inadequate Internal Controls Over Bank Accounts - Prothonotary And Clerk Of Orphans' Court - Recurring (Continued)

A good system of internal controls ensures that:

- Bank reconciliations are prepared as soon as the bank statement is received.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- The office follow-up on all outstanding checks. If a check is outstanding for a period over 90 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.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

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

No formal response was offered at this time.

Auditor's Conclusion

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

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Finding No. 2 - Inadequate Internal Control Over Receipts - Prothonotary And Clerk Of Orphans' Court - Recurring

We cited the office's lack of internal control over receipts in the prior examination report with the most recent for the period January 1, 2006 to December 31, 2008. However, our current examination found that the office did not correct this issue. Once again, our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over receipts:

- Receipts were not always deposited on the same day as collected. Of 95 receipts tested, 14 were not deposited on the same day as collected. The time delay from the date of receipt to the subsequent deposit ranged from 2 days to 6 days.
- Three marriage licenses were applied for, issued and returned. However, no fees were ever collected or receipted for these licenses. Please refer to Exhibit 1 above.

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

A good system of internal controls ensures that:

- All monies collected are deposited intact at the bank on the same day as collected.
- All services performed have the applicable funds received, recorded and remitted to the appropriate agency.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

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

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Finding No. 2 - Inadequate Internal Control Over Receipts - Prothonotary And Clerk Of Orphans' Court - Recurring (Continued)

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

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

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 3 - Improper Assessment Of Fines, Costs, Fees, Surcharges And Restitution -
Prothonotary And Clerk Of Orphans' Court**

Our examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 95 cases tested, we noted the following discrepancies:

- There were four cases in which writ taxes were not properly assessed.
- There were 2 cases in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees were not assessed properly.
- There were 2 cases in which the Criminal Justice Enhancement Account Fee was not assessed.

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

- Title 42 Pa. C.S.A. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- Title 42 Pa. C.S.A. § 3733 provides for the collection of Judicial Computer System/Access to Justice (JCS/ATJ) Fees. It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases prior to December 8, 2009.
- 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.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 3 - Improper Assessment Of Fines, Costs, Fees, Surcharges And Restitution -
Prothonotary And Clerk Of Orphans' Court (Continued)**

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 recommendations.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely - Prothonotary And Clerk Of Orphans' Court

Our examination disclosed that 57 of 120 payments made to the Department of Revenue, and 23 of 60 payments made to the Administrative Office of Pennsylvania Courts (AOPC), for the Commonwealth's portion of fines and costs collected, were not transmitted within the time period required.

The Department of Revenue issues instructions for preparing the monthly report and submitting the associated fees on the back of the monthly reports. These instructions indicate that the report must be submitted no later than the 15th day following the month of collection for both the Clerk of Orphans' Court and Prothonotary.

The following schedules identify those funds which were transmitted late for the Clerk of Orphans' Court and Prothonotary:

CLERK OF ORPHANS' COURT PAYMENTS TO DEPARTMENT OF REVENUE

<u>Month/Year</u>	<u>Due Date</u>	<u>Date Check Issued</u>	<u>Amount</u>
June 2009	7/15/2009	7/17/2009	\$2,069.50
August 2009	9/15/2009	9/19/2009	\$2,037.50
September 2009	10/15/2009	10/20/2009	\$1,587.50
October 2009	11/16/2009	11/17/2009	\$1,043.00
December 2009	1/15/2010	1/25/2010	\$1,157.00
May 2010	6/15/2010	6/21/2010	\$1,992.00
June 2010	7/15/2010	7/19/2010	\$1,951.00
August 2010	9/15/2010	9/20/2010	\$1,995.00
February 2011	3/15/2011	3/21/2011	\$1,002.00
April 2011	5/16/2011	5/31/2011	\$1,418.00
May 2011	6/15/2011	6/16/2011	\$1,696.00
June 2011	7/15/2011	7/18/2011	\$2,021.00
July 2011	8/15/2011	8/24/2011	\$1,962.50
August 2011	9/15/2011	9/19/2011	\$1,857.00
November 2011	12/15/2011	12/20/2011	\$1,025.50
December 2011	1/17/2012	1/26/2012	\$603.50

PROTHONOTARY/CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
 Timely - Prothonotary And Clerk Of Orphans' Court (Continued)**

**CLERK OF ORPHANS' COURT PAYMENTS TO DEPARTMENT OF REVENUE
 (Continued)**

<u>Month/Year</u>	<u>Due Date</u>	<u>Date Check Issued</u>	<u>Amount</u>
April 2012	5/15/2012	6/1/2012	\$1,385.50
May 2012	6/15/2012	6/21/2012	\$2,118.00
June 2012	7/16/2012	7/23/2012	\$2,194.50
October 2012	11/15/2012	11/27/2012	\$1,090.00
December 2012	1/15/2013	1/18/2013	\$826.50
April 2013	5/15/2013	5/31/2013	\$1,427.00
May 2013	6/17/2013	6/20/2013	\$1,995.00
June 2013	7/15/2013	7/17/2013	\$2,165.00
July 2013	8/15/2013	8/16/2013	\$1,963.00
August 2013	9/16/2013	9/19/2013	\$2,247.00
October 2013	11/15/2013	11/22/2013	\$1,688.00
November 2013	12/16/2013	12/24/2013	\$853.00
Total			\$45,370.50

PROTHONOTARY/CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
 Timely - Prothonotary And Clerk Of Orphans' Court (Continued)**

PROTHONOTARY PAYMENTS TO DEPARTMENT OF REVENUE

<u>Month/Year</u>	<u>Due Date</u>	<u>Date Check Issued</u>	<u>Amount</u>
April 2009	5/15/2009	5/21/2009	\$3,023.76
June 2009	7/15/2009	7/17/2009	\$3,326.53
August 2009	9/15/2009	9/16/2009	\$3,197.18
September 2009	10/15/2009	10/20/2009	\$2,449.43
October 2009	11/16/2009	11/17/2009	\$2,849.09
December 2009	1/15/2010	2/25/2010	\$3,566.81
May 2010	6/15/2010	6/21/2010	\$5,779.90
June 2010	7/15/2010	7/19/2010	\$6,455.96
August 2010	9/15/2010	9/20/2010	\$6,995.51
February 2011	3/15/2011	3/21/2011	\$4,735.31
April 2011	5/16/2011	5/31/2011	\$5,120.48
May 2011	6/15/2011	6/16/2011	\$4,691.05
June 2011	7/15/2011	7/17/2011	\$5,328.47
July 2011	8/15/2011	8/24/2011	\$3,961.23
August 2011	9/15/2011	9/19/2011	\$5,997.41
November 2011	12/15/2011	12/20/2011	\$5,496.18
December 2011	1/17/2012	1/26/2012	\$5,257.64
April 2012	5/15/2012	6/1/2012	\$4,561.99
May 2012	6/15/2012	6/21/2012	\$6,318.20
June 2012	7/16/2012	7/23/2012	\$4,996.32
October 2012	11/15/2012	11/27/2012	\$4,951.51
December 2012	1/15/2013	1/18/2013	\$3,224.22

PROTHONOTARY/CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
 Timely - Prothonotary And Clerk Of Orphans' Court (Continued)**

PROTHONOTARY PAYMENTS TO DEPARTMENT OF REVENUE (Continued)

<u>Month/Year</u>	<u>Due Date</u>	<u>Date Check Issued</u>	<u>Amount</u>
April 2013	5/15/2013	5/31/2013	\$4,966.34
May 2013	6/15/2013	6/20/2013	\$5,888.16
June 2013	7/16/2013	7/17/2013	\$3,756.83
July 2013	8/15/2013	8/16/2013	\$4,779.62
September 2013	9/17/2013	10/23/2013	\$4,643.97
October 2013	10/15/2013	11/22/2013	\$4,950.85
November 2013	12/17/2013	12/24/2013	\$5,014.78
Total			<u>\$136,284.73</u>

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
Timely - Prothonotary And Clerk Of Orphans' Court (Continued)**

**PROTHONOTARY PAYMENTS TO ADMINISTRATIVE OFFICE OF
PENNSYLVANIA COURTS**

<u>Month/Year</u>	<u>Due Date</u>	<u>Date Check Issued</u>	<u>Amount</u>
June 2009	7/15/2009	7/16/2009	\$163.20
September 2009	10/15/2009	10/20/2009	\$105.60
December 2009	1/15/2010	1/22/2010	\$115.20
May 2010	6/15/2010	6/18/2010	\$106.40
June 2010	7/15/2010	7/16/2010	\$151.20
August 2010	9/15/2010	9/18/2010	\$218.40
February 2011	3/15/2011	3/18/2011	\$132.00
April 2011	5/16/2011	5/30/2011	\$150.00
June 2011	7/15/2011	7/17/2011	\$126.00
July 2011	8/15/2011	8/24/2011	\$162.00
August 2011	9/15/2011	9/18/2011	\$210.00
November 2011	12/15/2011	12/19/2011	\$156.00
December 2011	1/17/2012	1/25/2012	\$102.00
April 2012	5/15/2012	5/22/2012	\$168.00
May 2012	6/15/2012	6/22/2012	\$156.00
June 2012	7/16/2012	7/19/2012	\$114.00
October 2012	11/15/2012	11/21/2012	\$192.00
February 2013	3/15/2013	3/22/2013	\$84.00
April 2013	5/15/2013	5/17/2013	\$114.00
May 2013	6/17/2013	6/18/2013	\$174.00
June 2013	7/15/2013	7/16/2013	\$84.00
October 2013	11/15/2013	11/22/2013	\$138.00
November 2013	12/16/2013	12/20/2013	\$126.00
Total			<u><u>\$3,248.00</u></u>

The above-noted conditions resulted in the Department of Revenue/AOPC not receiving state monies in a timely manner.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

**Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
Timely - Prothonotary And Clerk Of Orphans' Court (Continued)**

This condition existed because the office failed to establish and implement an adequate system of internal controls over the disbursements of Commonwealth collections.

Recommendations

We recommend that the office transmit the summary of collections report and payment of the Commonwealth's portion of fines and costs as required by the Department of Revenue and AOPC.

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 recommendations.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
MARCH 1, 2010 TO DECEMBER 31, 2013

Summary Of Prior Examination Recommendations

During our prior examination we recommended:

- That the office attempt to identify the existing cash overage in the Prothonotary's office and the cash shortage in the Clerk of Orphans' Courts office. Any unidentified funds should be accounted for under normal escheat procedures. We further recommended that the office ensures that reconciled cash equals unpaid obligations monthly.
- That the office deposits all receipts at the end of the day as required by good internal accounting controls.

During our current examination we noted that the office did not comply with our recommendations. Please see the current year findings for additional information.

PROTHONOTARY/CLERK OF ORPHANS' COURT
BLAIR COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Eileen H. McNulty
Acting Secretary
Pennsylvania Department of Revenue

The Honorable Thomas B. Darr
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 Carol A. Newman	Prothonotary/Clerk of Orphans' Court
The Honorable Richard J. Peo	Controller
The Honorable Terry Tomassetti	Chairperson of the Board of Commissioners
The Honorable Jolene Grubb Kopriva	President Judge

This report is a matter of public record and is available online at <http://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.