

ATTESTATION ENGAGEMENT

CLERK OF THE COURT OF COMMON PLEAS/
TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION
COLLECTIONS ENFORCEMENT UNIT

Lancaster County, Pennsylvania
For the Period
January 1, 2007 to December 31, 2013

January 2016



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 statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas/Treasurer's Bureau of Collections/Adult Probation Collections Enforcement Unit, Lancaster County, Pennsylvania (County Officer), for the period January 1, 2007 to December 31, 2013, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The County Offices' management is responsible for this Statement. Our responsibility is to express an opinion on this Statement 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 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*.

In our opinion, 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, 2007 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 Statement; 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 Statement. 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

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 Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Statement was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statement is 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 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 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 Courts/Bureau of Collections/Collections Enforcement Unit of Adult Probation, Lancaster 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.

October 22, 2015

Eugene A. DePasquale
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS/TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION COLLECTIONS ENFORCEMENT UNIT
LANCASTER COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO DECEMBER 31, 2013

Receipts:

Department of Transportation		
Title 75 Fines	\$	880,500
Overweight Fines		7,562
Department of Revenue Court Costs		350,751
Crime Victims' Compensation Costs		1,046,014
Crime Commission Costs/Victim Witness Services Costs		789,502
Domestic Violence Costs		80,669
Emergency Medical Services Fines		149,357
DUI - ARD/EMS Fees		113,354
CAT/MCARE Fund Surcharges		809,441
Judicial Computer System/Access to Justice Fees		353,575
Offender Supervision Fees		3,381,712
Constable Service Surcharges		11,997
Criminal Laboratory Users' Fees		139,093
Probation and Parole Officers' Firearm Education Costs		90,097
Substance Abuse Education Costs		805,118
Office of Victims' Services Costs		385,655
Miscellaneous State Fines and Costs		<u>1,577,975</u>
 Total receipts (Note 2)		 10,972,372
 Disbursements to Commonwealth (Note 3)		 <u>(10,974,627)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (2,255)
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2007 to December 31, 2013		 <u><u>\$ (2,255)</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION COLLECTIONS ENFORCEMENT UNIT
LANCASTER COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO DECEMBER 31, 2013

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 the Court checks issued to:

Department of Revenue	\$ 10,840,297
Game Commission	2,250
Office of Attorney General	5,832
State Police	31,124
Office of Inspector General	3,869
Commission of Crime and Delinquency	1,088
Lottery Commission	150
Department of Labor and Industry	15,309
Department of Public Welfare	30,359
Turnpike Commission	35
Liquor Control Board	798
Department of Transportation	8,509
Commonwealth of Pennsylvania	35,007
Total	\$ 10,974,627

CLERK OF THE COURT OF COMMON PLEAS/TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION COLLECTIONS ENFORCEMENT UNIT
LANCASTER COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO DECEMBER 31, 2013

4. Balance Due Commonwealth (County) For The Period January 1, 2007 To December 31, 2013

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. County Officers Serving During Examination Period

Dale R. Denlinger served as the Clerk of the Court of Common Pleas for the period January 1, 2002 to December 31, 2007.

Ryan P. Aument served as the Clerk of the Court of Common Pleas for the period January 1, 2008 to November 30, 2010.

Danette Burkholder served as the Acting Clerk of the Court of Common Pleas for the period December 1, 2010 to October 4, 2011.

Joshua G. Parsons, Esq. served as the Clerk of the Court of Common Pleas for the period October 5, 2011 to December 31, 2013.

Craig A. Ebersole served as the Treasurer of the Treasurer's Bureau of Collections for the period January 1, 2007 to December 31, 2013.

Chris Reed served as the Supervisor, Adult Probation Collections Enforcement Unit for the period January 1, 2007 to December 31, 2013.

CLERK OF THE COURT OF COMMON PLEAS/TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION COLLECTIONS ENFORCEMENT UNIT
LANCASTER COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2007 TO DECEMBER 31, 2013

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that:

- The Clerk of the Court of Common Pleas office transmit the Commonwealth's portion of revenue as required by the Department of Revenue.

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

During our prior examination, we also recommended that:

- The Treasurer's Bureau of Collections establish and implement procedures to ensure that all receipts are properly maintained and accounted for.
- The Clerk of the Court of Common Pleas office review the laws to ensure that costs, fees, and surcharges are assessed as mandated by law. We also recommended that the office maintain oversight of assessments and disbursements of all transactions created in the office and when there are changes made, these changes are reviewed and tested to make sure that costs are being assessed and disbursed properly. We further recommended that the Commonwealth seek recovery of the Substance Abuse Education Costs from the office.

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

CLERK OF THE COURT OF COMMON PLEAS/TREASURER'S BUREAU OF
COLLECTIONS/ADULT PROBATION COLLECTIONS ENFORCEMENT UNIT
LANCASTER COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2007 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Eileen H. McNulty
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 Jacquelyn E. Pfursich	Clerk of the Courts
Brian Hurter, CPA	Controller
The Honorable Dennis Stuckey	Chairperson of the Board of Commissioners
The Honorable Craig A. Ebersole	Treasurer, Bureau of Collections
Mr. Chris Reed	Supervisor, Adult Probation Collections Enforcement Unit
The Honorable Dennis R. Reinaker	President Judge

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.