

# ATTESTATION ENGAGEMENT

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Clerk of the Court of Common  
Pleas/Prothonotary/Probation & Parole  
Department/Recorder of Deeds/Register of  
Wills/Clerk of Orphans' Court  
Cameron County, Pennsylvania  
For the Period  
January 1, 2011 to December 31, 2014

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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 H. McNulty  
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/Prothonotary/Probation & Parole Department/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Cameron County, Pennsylvania (County Officer), for the period January 1, 2011 to December 31, 2014, 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 Officers as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2011 to December 31, 2014, 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 deficiency listed below to be a material weakness.

- Inadequate Internal Controls Over Manual Receipts (Probation & Parole Department) - Recurring

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

We are concerned that the Probation and Parole Department failed to correct a previously reported finding regarding inadequate internal controls over manual receipts. This material weakness could result in uncollected fines and unpunished offenders and increases the risk for funds to be lost or misappropriated. The Probation and Parole Department should strive to implement the recommendation 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 Officers 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 Clerk of the Court of Common Pleas/Prothonotary/Probation & Parole Department/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Cameron 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 dark ink, appearing to read "Eugene A. DePasquale", with a long, sweeping horizontal line extending to the right.

Eugene A. DePasquale  
Auditor General

January 6, 2016

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CLERK OF THE COURT OF COMMON PLEAS AND PROBATION AND  
PAROLE DEPARTMENT  
CAMERON COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Department of Transportation		
Title 75 Fines	\$	12,974
Department of Revenue Court Costs		2,172
Crime Victims' Compensation Costs		7,941
Crime Commission Costs/Victim Witness Services Costs		4,724
Domestic Violence Costs		445
Emergency Medical Services Fines		193
DUI - ARD/EMS Fees		700
CAT/MCARE Fund Surcharges		3,244
Judicial Computer System/Access to Justice Fees		3,268
Offender Supervision Fees		22,207
Constable Service Surcharges		409
Criminal Laboratory Users' Fees		1,305
Probation and Parole Officers' Firearm Education Costs		441
Substance Abuse Education Costs		3,488
Office of Victims' Services Costs		8,974
Miscellaneous State Fines and Costs		<u>14,342</u>
Total receipts (Note 2)		86,827
Disbursements to Commonwealth (Note 4)		<u>(86,827)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	\$	<u><u>-</u></u>

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

PROTHONOTARY  
CAMERON COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Writ Taxes	\$	4,106
Divorce Complaint Surcharges		79,540
Judicial Computer System/Access To Justice Fees		200,852
Criminal Charge Information System Fees		<u>378</u>
Total Receipts (Note 2)		284,876
Commissions (Note 3)		<u>(123)</u>
Net Receipts		284,753
Disbursements to Commonwealth (Note 4)		<u>(284,753)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	\$	<u><u>-</u></u>

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

CLERK OF ORPHANS' COURT  
CAMERON COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Marriage License Taxes	\$ 64
Marriage License Application Surcharges	1,270
Marriage License Declaration Fees	1,270
Judicial Computer System/Access To Justice Fees	<u>2,665</u>
Total Receipts (Note 2)	5,269
Disbursements to Commonwealth (Note 4)	<u>(5,269)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	<u><u>\$ -</u></u>

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



RECORDER OF DEEDS  
CAMERON COUNTY  
REALTY TRANSFER TAXES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Realty Transfer Taxes (Note 2)	\$ 287,459
Disbursements to Commonwealth (Note 4)	<u>(287,469)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(10)
Examination adjustments (Note 6)	<u>10</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	<u><u>\$ -</u></u>

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

RECORDER OF DEEDS  
CAMERON COUNTY  
WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Writ Taxes	\$ 1,493
Judicial Computer System/Access To Justice Fees	<u>61,070</u>
Total Receipts (Note 2)	62,563
Commissions (Note 3)	<u>(45)</u>
Net Receipts	62,518
Disbursements to Commonwealth (Note 4)	<u>(62,518)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	<u><u>\$ -</u></u>

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

REGISTER OF WILLS  
CAMERON COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Receipts:

Inheritance Taxes (Note 2)	\$ 819,898
Disbursements and credits to Commonwealth (Note 4)	<u>(819,898)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2014	<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/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

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/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

2. Receipts (Continued)

Prothonotary (Continued)

- 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 \$7.50 for the period January 1, 2011 to December 31, 2014. 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/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

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.

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Commonwealth less commissions on these monies. These include monies collected for the following taxes and fees:

- The Pennsylvania Realty Transfer Tax is a documentary stamp tax of 1 percent on the value of the interest in real property transferred by deed.
- Writ Taxes represent a \$.50 tax imposed on various types of documents and a \$10 tax on notary public commissions processed through the office.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for each filing of deeds in any form, mortgages, mortgage assignments, mortgage releases, mortgage satisfaction pieces, installment sales agreements, leases for a term of 30 years or longer, and easements. These fees were increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

Register Of Wills

Receipts consist of monies collected on behalf of the Commonwealth less commissions on these monies. These include monies collected for the following taxes and fees:

- Inheritance Taxes represent inheritance taxes filed with the Register of Wills.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

2. Receipts (Continued)

Register Of Wills (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for the initiation of any civil action or legal proceeding, including the filing of petitions for grants of letters, and first filing 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.
- For the purpose of reporting the collection of Judicial Computer System/Access To Justice Fees to the Department of Revenue, the office combined the Register of Wills and Clerk of Orphans' Court collections and reported them on the Clerk of Orphans' Court's monthly report. Therefore, the amount reported on the Clerk of Orphans' Court's statement of receipts and disbursements included the fees collected for the office of the Register of Wills.

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.

Recorder of Deeds/Register of Wills:

Acting in the capacity of an agent for the Commonwealth, the Recorder of Deeds/Register of Wills is authorized to collect a commission on the Commonwealth portion of taxes as follows:

<u>Tax</u>	<u>Commission</u>
Realty Transfer	1%
Writ	3%
Inheritance	4.25% \$1.00 to \$200,000.00
	1.75% next \$800,000.00
	.50% thereafter

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

3. Commissions (Continued)

Recorder of Deeds/Register of Wills (Continued):

Register of Wills commissions of \$33,329.98 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statement.

Recorder of Deeds commissions of \$2,874.58 for Reality Transfer Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statement.

4. Disbursements And Credits

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 81,272
Attorney General	259
State Police	243
Inspector General	400
Commission on Crime and Delinquency	<u>4,653</u>
Total	<u><u>\$ 86,827</u></u>

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 284,375
Administrative Office of Pennsylvania Courts	<u>378</u>
Total	<u><u>\$ 284,753</u></u>



CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

4. Disbursements And Credits (Continued)

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ <u>5,269</u>
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Recorder Of Deeds

**Realty Transfer Taxes**

The Recorder of Deeds participates in the Department of Revenue's cash management system for Realty Transfer Taxes. Under this system, the "Agent" deposits Realty Transfer Tax collections to a local account approved and established in the name of the Department of Revenue, thereby eliminating the need for the agent to issue a check to disburse these taxes.

Total disbursements are comprised as follows:

Deposits into the Department of Revenue's cash management account	\$ <u>287,469</u>
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**Writ Taxes And Judicial Computer System/Access To Justice Fees**

Total disbursements are comprised as follows:

Recorder of Deeds checks issued to:

Department of Revenue	\$ <u>62,518</u>
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CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

4. Disbursements And Credits (Continued)

Register Of Wills

Inheritance Taxes

The Register of Wills participates in the Department of Revenue's cash management system for Inheritance Taxes. Under this system, the "Agent" deposits Inheritance Tax collections to a local account approved and established in the name of the Department of Revenue, thereby eliminating the need for the agent to issue a check to disburse these taxes.

Total disbursements and credits are comprised as follows:

Deposits into the Department of Revenue's cash management account	\$ 819,829
Credits issued by the Department of Revenue	<u>69</u>
Total	<u><u>\$ 819,898</u></u>

5. Balance Due Commonwealth (County) For The Period January 1, 2011 To December 31, 2014

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 any adjustments disclosed by our examination.

Clerk Of Orphans' Court/Recorder of Deeds/Register of Wills

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The Recorder of Deeds statement reveals a balance of \$10.00 due the county. Upon further investigation an audit adjustment was deemed necessary (see Note 6).

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
CAMERON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

6. Examination Adjustment - Recorder of Deeds (RTT) 2012

During our audit, January 1, 2011 to December 31, 2014, we determined that two audit adjustments had to be made to correct commission differences due to an erroneous deposit of Inheritance Tax monies into the RTT account. We adjusted \$18.31 in October 2012 and (\$8.30) in November 2012 creating an overall adjustment of \$10.01.

7. County Officer Serving During Examination Period

Mary Grace Olay served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court/Recorder of Deeds/Register of Wills for the period January 1, 2011 to December 31, 2014.

Janette A. Burkness served as Chief Probation Officer for the period January 1, 2011 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
CAMERON COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

**Finding - Inadequate Internal Controls Over Manual Receipts (Probation & Parole Department) - Recurring**

We cited the Probation and Parole Department's inadequate internal controls over manual receipts in the prior two examination periods, with the most recent for the period January 1, 2008 to December 31, 2010. Our current examination found that the office did not correct this issue.

Manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts.

Our current examination of the Probation and Parole Department disclosed that required manual receipt procedures were not always followed. We noted the following:

- There were 36 manual receipts which could not be located and were not available for examination.
- Of 30 manual receipts tested, there were 30 instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

Good internal accounting controls ensure that:

- Manual receipts are accounted for and maintained.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.

This condition existed because the office failed to establish and implement an adequate system of internal controls over manual receipts as recommended in our two prior examination reports

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

Adherence to good internal accounting controls would have ensured adequate internal controls over receipts.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
CAMERON COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

**Finding - Inadequate Internal Controls Over Manual Receipts (Probation & Parole Department) - Recurring (Continued)**

Recommendation

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

Management's Response

The County Officer Janette A. Burkness (Chief Probation Officer) responded as follows:

The written finding was immediately addressed.

Auditor's Conclusion

This is a recurring finding. It is imperative that the Department of Probation and Parole take all steps necessary to comply with our recommendations, and we are pleased that the Chief Probation Officer has indicated that the finding has been addressed. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
CAMERON COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

Summary of Prior Examination Recommendations

During our prior examination, we recommended that:

- The Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court establish and implement an adequate system of internal controls over receipts.
- The Probation & Parole Department establish and implement an adequate system of internal controls over manual receipts.

During our current examination, we noted that the Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court complied with our first bulleted recommendation. However, the Probation and Parole Department did not comply with our second bulleted recommendation. Please see the current year finding for additional information.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION & PAROLE DEPARTMENT/  
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
CAMERON COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2011 TO DECEMBER 31, 2014

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 Courts  
Administrative Office of Pennsylvania Courts

<b>The Honorable Mary Grace Olay</b>	Clerk of the Court of Common Pleas/ Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court
<b>The Honorable Janette A. Burkness</b>	Chief Probation Officer
<b>The Honorable Philip Jones</b>	Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](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](mailto:news@PaAuditor.gov).