CLERK OF THE COURT OF COMMON PLEAS/ PROTHONOTARY/ CLERK OF ORPHANS' COURT

COLUMBIA COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2011 TO DECEMBER 31, 2012

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL

COUNCIL 90
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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

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

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court, Columbia County, Pennsylvania (County Officer), for the period January 1, 2011 to December 31, 2012, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

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

We are mandated by Sections 401(b) and 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Sections 401(b) and 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2011 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 Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

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

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

Independent Auditor's Report (Continued)

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

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

November 21, 2013

EUGENE A. DEPASQUALE
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS
COLUMBIA COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Receipts:		
Department of Transportation		
Title 75 Fines	$	32,703
Overweight Fines		1,114
Department of Revenue Court Costs		19,893
Crime Victims' Compensation Costs		42,805
Crime Commission Costs/Victim Witness Services Costs		29,784
Domestic Violence Costs		5,552
Emergency Medical Services Fines		2,973
DUI - ARD/EMS Fees		5,750
CAT/MCARE Fund Surcharges		29,357
Judicial Computer System/Access to Justice Fees		28,976
Offender Supervision Fees		148,456
Constable Service Surcharges		25
Criminal Laboratory Users' Fees		3,984
Probation and Parole Officers' Firearm Education Costs		4,632
Substance Abuse Education Costs		37,282
Office of Victims' Services Costs		20,358
Miscellaneous State Fines and Costs		171,469
Total receipts (Note 2)		585,113
Disbursements to Commonwealth (Note 4)		(585,113)
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		-
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2012	$	-

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

PROTHONOTARY
COLUMBIA COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Receipts:		
Writ Taxes	$	950
Divorce Complaint Surcharges		3,630
Judicial Computer System/Access To Justice Fees		54,085
Protection From Abuse Surcharges and Contempt Fines		325
Criminal Charge Information System Fees		822
Total Receipts (Note 2)		59,812
Commissions (Note 3)		(28)
Net Receipts		59,784
Disbursements to Commonwealth (Note 4)		(59,784)
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		-
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2012	$	-

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

CLERK OF ORPHANS' COURT
COLUMBIA COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Receipts:		
Marriage License Taxes	$	436
Marriage License Application Surcharges		8,720
Marriage License Declaration Fees		8,720
Judicial Computer System/Access To Justice Fees		6,463
Total Receipts (Note 2)		24,339
Disbursements to Commonwealth (Note 4)		(24,339)
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		-
Adjusted balance due Commonwealth (County) for the period January 1, 2011 to December 31, 2012	$	-

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

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
COLUMBIA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

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.

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 $1,000.

- 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 $6.50 for the period January 1, 2006 to December 31, 2007, $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.

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

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

3. Commissions - Prothonotary

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

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	$	580,857
Employee Benefit Trust Fund		136
State Police		232
Victims' Compensation Assistance Program		3,888
Total	$	585,113

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	$	58,962
Adminstrative Office of Pennsylvania Courts		822
Total	$	59,784

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	$	24,339

5. Balance Due Commonwealth (County) For The Period January 1, 2011 To December 31, 2012

Clerk Of The Court Of Common Pleas/Prothonotary

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

Clerk Of Orphans' Court

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

6. County Officers Serving During Examination Period

Tami B. Kline served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2011 to December 10, 2012.

Barbara N. Silvetti served as the Acting Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period December 10, 2012 to December 31, 2012.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
COLUMBIA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue

The Honorable Zygmont 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 Barb Silvetti	Acting Clerk of the Court of Common Pleas/ Prothonotary/Clerk of Orphans' Court
The Honorable Thomas A. James, Jr.	President Judge
The Honorable Chris E. Young	Chairperson of the Board of Commissioners

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