

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY

WARREN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2006

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## Independent Auditor's Report

Mr. Stephen H. Stetler  
Acting 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/Adult Probation Department/Prothonotary, Warren County, Pennsylvania (County Officers), for the period January 1, 2004 to December 31, 2006, 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*.

### Independent Auditor's Report (Continued)

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 ended December 31, 2006, 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 Officers' 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 Officers' Statements that is more than inconsequential will not be prevented or detected by the County Officers' 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 Officers' 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.

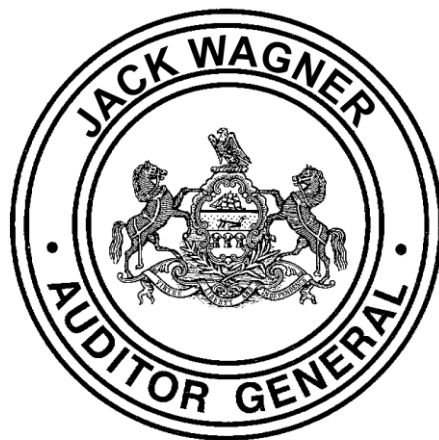
Independent Auditor's Report (Continued)

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 Officers and is not intended to be and should not be used by anyone other than these specified parties.

May 21, 2008

JACK WAGNER  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION DEPARTMENT  
WARREN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	57,912
Department of Revenue Court Costs		15,690
Crime Victims' Compensation Costs		54,192
Crime Commission Costs/Victim Witness Services Costs		35,270
Domestic Violence Costs		4,943
Emergency Medical Services Fines		9,120
DUI - ARD/EMS Fees		2,927
CAT/MCARE Fund Surcharges		34,536
Judicial Computer System/Access to Justice Fees		16,614
Offender Supervision Fees		202,177
Constable Service Surcharges		25
Criminal Laboratory Users' Fees		3,499
Probation and Parole Officers' Firearm Education Costs		3,656
Substance Abuse Education Costs		42,987
Office of Victims' Services Costs		13,374
Miscellaneous State Fines and Costs		<u>36,811</u>
Total receipts (Note 2)	\$	533,733
Disbursements to Commonwealth (Note 4)		<u>(534,426)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(693)
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2006	\$	<u><u>(693)</u></u>

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

PROTHONOTARY  
WARREN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Writ Taxes	\$ 1,509
Divorce Complaint Surcharges	4,050
Judicial Computer System/Access To Justice Fees	24,653
Protection From Abuse Surcharges and Contempt Fines	1,050
Criminal Charge Information System Fees	<u>1,657</u>
Total Receipts (Note 2)	32,919
Commissions (Note 3)	<u>(45)</u>
Net Receipts	32,874
Disbursements to Commonwealth (Note 4)	<u>(32,874)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2004 to December 31, 2006	<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/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted properly and to provide the Pennsylvania Department of Revenue (Department of Revenue) with a report to enable them to settle an account covering any delinquency.

The Statements were prepared in accordance with reporting requirements prescribed by the 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/Adult Probation Department

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.

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

2. Receipts (Continued)

Prothonotary (Continued)

- 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.
- 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 \$5.00 for the period January 1, 2004 to December 31, 2004, \$6.00 for the period January 1, 2005 to December 31, 2005, and \$6.50 for the period January 1, 2006 to December 31, 2006. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

3. Commissions

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.

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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JANUARY 1, 2004 TO DECEMBER 31, 2006

4. Disbursements

Clerk Of The Court Of Common Pleas/Adult Probation Department

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 534,426
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Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 31,217
Administrative Office of Pennsylvania Courts	<u>1,657</u>

Total	<u>\$ 32,874</u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2004 To December 31, 2006

Clerk Of The Court Of Common Pleas/Adult Probation Department

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

Prothonotary

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of receipts that were disbursed directly to the Administrative Office of Pennsylvania Courts.

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

6. Reconciliation Of Settled Reports - Clerk Of The Court Of Common Pleas/Adult Probation Department

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 1, 2004 to December 31, 2006:

<u>Date of Summary of Collections Report</u>	<u>Balance Due Settled Reports Commonwealth (County)</u>	<u>Adjustments</u>	<u>Adjusted Balance Due Commonwealth (County)</u>
2004			
January	\$ -	\$ -	\$ -
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	(1)	-	(1)
September	1	-	1
October	(140)	-	(140)
November	130	-	130
December	-	-	-
2005			
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	(683)	-	(683)
November	-	-	-
December	-	-	-

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

6. Reconciliation Of Settled Reports - Clerk Of The Court Of Common Pleas/Adult Probation Department (Continued)

<u>Date of Summary of Collections Report</u>	<u>Balance Due Settled Reports Commonwealth (County)</u>	<u>Adjustments</u>	<u>Adjusted Balance Due Commonwealth (County)</u>
2006			
January	\$ -	\$ -	\$ -
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
Balance due Commonwealth (County) per settled reports			<u>(693)</u>
Examination adjustments			<u>-</u>
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2006			<u>\$ (693)</u>

7. County Officers Serving During Examination Period

Susan Kosinski served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2004 to December 31, 2006.

Carl S. McKee served as Chief Adult Probation Officer for the period January 1, 2004 to December 31, 2006.

ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we recommended:

- That the Prothonotary transmit the summary of collections reports and payment of the Commonwealth's portion of the fines and costs as required by the Department of Revenue.
- That the Adult Probation Department initiate procedures to ensure that all documentation for each case file with the office is properly maintained and accounted for.

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

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION DEPARTMENT/PROTHONOTARY  
WARREN COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

Mr. Stephen H. Stetler  
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  
1101 South Front Street, Suite 5900  
Harrisburg, PA 17104-2545

Clerk of the Court of Common Pleas/Prothonotary  
Warren County  
4<sup>th</sup> and Market Streets  
Warren, PA 16365

The Honorable Susan Kosinski	Clerk of the Court of Common Pleas/ Prothonotary
Mr. Carl S. McKee	Chief Adult Probation Officer
The Honorable William F. Morgan	President Judge
The Honorable John R. Bortz, Jr.	Chairman of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).