



CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/
CLERK OF ORPHANS' COURT

SULLIVAN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2007 TO OCTOBER 31, 2010

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL





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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 and Adult Probation Department/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Sullivan County, Pennsylvania (County Officer), for the period January 1, 2007 to October 31, 2010, 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.

Except as discussed in the fourth paragraph, 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 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 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)

As discussed in the finding, a manual receipt log was not maintained by the Adult Probation Department and there were gaps between the sequence of manual receipts entered into the CPCMS system. Without these records, we could not perform our standard examination procedures. As a result, the scope of our examination of the County Officer's Statement was limited, and we were unable to satisfy ourselves by other examination procedures.

In our opinion, except for the effects, if any, of the matter noted in the preceding paragraph, the Statement referred to above presents, 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, 2007 to October 31, 2010 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Inadequate Internal Controls Over Manual Receipts - Adult Probation Department.

Independent Auditor's Report (Continued)

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 the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness

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.



EUGENE A. DEPASQUALE
Auditor General

April 12, 2013

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CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION DEPARTMENT
SULLIVAN COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Department of Transportation		
Title 75 Fines	\$	21,981
Department of Revenue Court Costs		3,986
Crime Victims' Compensation Costs		9,223
Crime Commission Costs/Victim Witness Services Costs		5,673
Domestic Violence Costs		998
Emergency Medical Services Fines		513
DUI - ARD/EMS Fees		1,650
CAT/MCARE Fund Surcharges		6,338
Judicial Computer System/Access to Justice Fees		2,595
Offender Supervision Fees		29,165
Criminal Laboratory Users' Fees		915
Probation and Parole Officers' Firearm Education Costs		911
Substance Abuse Education Costs		10,453
Office of Victims' Services Costs		2,225
Miscellaneous State Fines and Costs		<u>8,318</u>
Total receipts (Note 2)		104,944
Disbursements to Commonwealth (Note 4)		<u>(104,944)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	\$	<u><u>-</u></u>

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

PROTHONOTARY
SULLIVAN COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Writ Taxes	\$	360
Divorce Complaint Surcharges		540
Judicial Computer System/Access To Justice Fees		7,397
Criminal Charge Information System Fees		<u>177</u>
Total Receipts (Note 2)		8,474
Commissions (Note 3)		<u>(11)</u>
Net Receipts		8,463
Disbursements to Commonwealth (Note 4)		<u>(8,463)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	\$	<u><u>-</u></u>

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

RECORDER OF DEEDS
SULLIVAN COUNTY
REALTY TRANSFER TAXES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Realty Transfer Taxes (Note 2)	\$ 944,901
Commissions (Note 3)	<u>(6,422)</u>
Net Receipts	938,479
Disbursements to Commonwealth (Note 4)	<u>(938,479)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	<u><u>\$ -</u></u>

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

RECORDER OF DEEDS
 SULLIVAN COUNTY
 WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Writ Taxes	\$	5,947
Judicial Computer System/Access To Justice Fees		<u>88,482</u>
Total Receipts (Note 2)		94,429
Commissions (Note 3)		<u>(178)</u>
Net Receipts		94,251
Disbursements to Commonwealth (Note 4)		<u>(94,251)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	\$	<u><u>-</u></u>

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

REGISTER OF WILLS
SULLIVAN COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Inheritance Taxes (Note 2)	\$ 1,447,325
Disbursements and credits to Commonwealth (Note 4)	<u>(1,447,325)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	<u><u>\$ -</u></u>

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

CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Receipts:

Marriage License Taxes	\$	92
Marriage License Application Surcharges		1,830
Marriage License Declaration Fees		1,830
Judicial Computer System/Access To Justice Fees		<u>2,733</u>
Total Receipts (Note 2)		6,485
Disbursements and credits to Commonwealth (Note 4)		<u>(6,485)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to October 31, 2010	\$	<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 AND
ADULT PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

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 temporarily increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION DEPARTMENT/
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SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

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 \$6.50 for the period January 1, 2006 to December 31, 2007, \$7 for the period January 1, 2008 to December 31, 2010. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Commonwealth. 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 temporarily 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 AND
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REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

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 temporarily increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

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.
- 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 temporarily increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS AND
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 SULLIVAN COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2007 TO OCTOBER 31, 2010

3. Commissions

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% \$1to \$200,000 1.75% next \$800,000 .50% thereafter

Recorder of Deeds commissions of \$3,027 for Realty Transfer Taxes and Register of Wills commissions of \$44,977 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statements.

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.

CLERK OF THE COURT OF COMMON PLEAS AND
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SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

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	\$	101,497
Commonwealth of Pennsylvania		2,641
State Police		806
		806
 Total	 \$	 104,944
		104,944

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	8,286
Adminstrative Office of Pennsylvania Courts		177
		177
 Total	 \$	 8,463
		8,463

CLERK OF THE COURT OF COMMON PLEAS AND
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PROTHONOTARY/RECORDER OF DEEDS/
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SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

4. Disbursements And Credits (Continued)

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>\$ 938,479</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>\$ 94,251</u>
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CLERK OF THE COURT OF COMMON PLEAS AND
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REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

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	\$ 1,440,074
Credits issued by the Department of Revenue	7,251
	7,251
Total	\$ 1,447,325
	1,447,325

Clerk Of Orphans' Court

Total disbursements and credits are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ 6,455
Credit taken on the current examination for the prior audit period January 1, 2004 to December 31, 2006	30
	30
Total	\$ 6,485
	6,485

CLERK OF THE COURT OF COMMON PLEAS AND
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PROTHONOTARY/RECORDER OF DEEDS/
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NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

5. Balance Due Commonwealth (County) For The Period January 1, 2007 To October 31, 2010

Clerk Of The Court Of Common Pleas And Adult Probation Department/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.

Recorder of Deeds/Register Of Wills

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

6. County Officers Serving During Examination Period

Francine Doyle served as Clerk of the Court of Common Pleas/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court for the period January 1, 2007 to October 31, 2010.

Rocky Hileman served as Chief Probation Officer of the Adult Probation Department during the period January 1, 2007 to October 31, 2010.

CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Finding - Inadequate Internal Controls Over Manual Receipts - Adult Probation Department

Manual receipts are available within the Common Pleas Case Management System (CPCMS) 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 examination disclosed that the office utilized manual receipts from an outside vendor and there were inadequate internal controls over manual receipts as follows:

- A manual receipts log was not maintained to record the issuance of manual receipts. Consequently, a population of manual receipts could not be determined.
- Fifteen of the 36 manual receipts entered into the CPCMS system had gaps ranging from 1 to 9 manual receipt numbers from the previous receipt number entered into the system. The gaps represent manual receipt numbers which were not entered into the system.
- Manual receipts were not always entered into the CPCMS system on a timely basis. Of 36 manual receipt entered into the CPCMS system, 10 computer receipts were generated from 4 days to 18 days after the corresponding manual receipt was issued.

Good internal accounting controls ensure that:

- A manual receipt log should be maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated. This will link the manual receipt to the computer receipt.

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FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

Finding - Inadequate Internal Controls Over Manual Receipts - Adult Probation Department
(Continued)

- CPCMS receipts are generated timely after the corresponding manual receipts are issued.

These conditions existed because the office failed to establish and implement an adequate system of internal controls over manual receipts.

Without a good system of internal controls over funds received by the office, the potential is increased for funds to be lost or misappropriated.

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

Recommendation

We 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 responded as follows:

The CPCMS manual receipt system is in use as of December 2012.

Auditor's Conclusion

During our next examination we will determine if the county officer complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SULLIVAN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2007 TO OCTOBER 31, 2010

This report was initially distributed to:

The Honorable Daniel P. Meuser
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

The Honorable Kellie Carpenter Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

Mr. Rocky Hileman Chief Adult Probation Officer, Adult
Probation Department

The Honorable Russell D. Shurtleff President Judge

The Honorable Robert Getz 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.