

ATTESTATION ENGAGEMENT

Clerk of the Court of Common Pleas and Adult Probation and Parole Department/ Prothonotary

Northumberland County, Pennsylvania

For the Period

January 1, 2014 to December 31, 2015

August 2017



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 C. Daniel Hassell
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 and Parole Department/Prothonotary, Northumberland County, Pennsylvania (County Officers), for the period January 1, 2014 to December 31, 2015, 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 Office's 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 they pertain to receipts made on behalf of the Commonwealth for the period January 1, 2014 to December 31, 2015, 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 deficiencies listed below to be material weaknesses:

- Inadequate Internal Controls Over The Bank Account - Prothonotary.
- Inadequate Internal Controls Over The Bank Account - Adult Probation And Parole Department.
- Inadequate Internal Controls Over Manual Receipts - Adult Probation And Parole Department.

Independent Auditor's Report (Continued)

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 the following instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*:

- Inadequate Assessment of Costs, Fees, And Surcharges - Adult Probation And Parole Department.

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 to us by the Clerk of the Court of Common Pleas and Adult Probation Department/Prothonotary, Northumberland County 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.



Eugene A. DePasquale
Auditor General

July 26, 2017

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CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION AND PAROLE DEPARTMENT
NORTHUMBERLAND COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Receipts:

Department of Transportation		
Title 75 Fines	\$	62,792
Department of Revenue Court Costs		36,209
Crime Victims' Compensation Costs		107,785
Crime Commission Costs/Victim Witness Services Costs		72,404
Domestic Violence Costs		10,175
Emergency Medical Services Fines		4,207
DUI - ARD/EMS Fees		7,075
CAT/MCARE Fund Surcharges		34,168
Judicial Computer System/Access to Justice Fees		64,583
Offender Supervision Fees		568,700
Constable Service Surcharges		2,147
Criminal Laboratory Users' Fees		2,643
Probation and Parole Officers' Firearm Education Costs		8,003
Substance Abuse Education Costs		67,807
Office of Victims' Services Costs		19,682
Criminal Justice Enhancement Account Fees		39,720
DNA Costs		30,748
Miscellaneous State Fines and Costs		<u>63,696</u>
 Total receipts (Note 2)		 1,202,544
 Disbursements to Commonwealth (Note 3)		 <u>(1,202,606)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (62)
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2014 to December 31, 2015		 <u><u>\$ (62)</u></u>

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

PROTHONOTARY
 NORTHUMBERLAND COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2015

Receipts:

Writ Taxes	\$	1,381
Divorce Complaint Surcharges		4,550
Judicial Computer System/Access To Justice Fees		87,279
Protection From Abuse Surcharges and Contempt Fines		650
Criminal Charge Information System Fees		<u>1,978</u>
Total Receipts (Note 2)		95,838
Commissions (Note 3)		<u>(41)</u>
Net Receipts		95,797
Disbursements to Commonwealth (Note 4)		<u>(95,676)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		121
Examination adjustments		<u>(121)</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2014 to December 31, 2015	\$	<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 AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

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 And Adult Probation And Parole 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 Adult Probation and Parole Department.

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 complaints.
- Judicial Computer System/Access To Justice Fees represent a \$23.50 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50.

CLERK OF THE COURT OF COMMON PLEAS AND
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NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
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2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$100 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines represent fines of not less than \$300 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order.
- 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, 2014 to December 31, 2014 and \$8.00 for the period January 1, 2015 to December 31, 2015. 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 of the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed to the county are not included in the balance due to the Commonwealth.

4. Disbursements

Clerk Of The Court Of Common Pleas And Adult Probation And Parole Department

Total disbursements are comprised as follows:

Probation Office checks issued to:

Department of Revenue	\$ 1,199,578
Office of Attorney General	1,517
State Police	881
Commonwealth of Pennsylvania	625
Department of Public Welfare	5
Total	<u><u>\$ 1,202,606</u></u>

CLERK OF THE COURT OF COMMON PLEAS AND
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NORTHUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
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JANUARY 1, 2014 TO DECEMBER 31, 2015

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	93,698
Adminstrative Office of Pennsylvania Courts		<u>1,978</u>
 Total	 \$	 <u><u>95,676</u></u>

5. Balance Due to Commonwealth (County) For The Period January 1, 2014 To December 31, 2015

Clerk Of The Court Of Common Pleas And Adult Probation And Parole Department

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.

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.

6. Examination Adjustment - Prothonotary

During our prior examination for the period January 1, 2005 to July 31, 2009, we determined that there was a balance due to the County of \$121. This credit due was taken in January 2014.

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7. County Officers Serving During Examination Period

Justin Dunkelberger served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2014 to December 31, 2015.

Michael Barvitskie served as Chief Probation Officer for the period January 1, 2014 to April 11, 2014.

William Rossnock served as Acting Chief Probation Officer for the period April 14, 2014 to May 28, 2014.

Jimmy Cortelyou served as Chief Probation Officer for the period May 29, 2014 to December 31, 2015.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Prothonotary

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the office's bank account:

- Bank reconciliations were not prepared correctly.
- Six checks totaling \$725.50 were made payable to the officeholder. All checks written to the officeholder were signed by the officeholder and the office manager. A review of receipts provided by the office found that the officeholder was reimbursed \$386.08 for office items that the officeholder purchased with his own money. In addition, one of the checks in the amount of \$339.42 was for a trip that the officeholder took to Ohio to review the office's new computer software vendor's facilities for the storage of the office's data. The officeholder stated that he did not budget for this trip in the office's yearly budget of expenses.
- As of the end of our examination, the office did not update their check stock to reflect the current officeholder's name. The office was still issuing checks in the previous officeholder's name.
- As of the end of our examination, the office did not update their check stock to reflect the change in the actual bank name.

A good system of internal controls ensures that:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- Checks are not made payable to the officeholder.
- Checks issued by the office should accurately reflect the correct officeholder's name and current name of the bank. Once the office-holder changes, all old checks should be destroyed and new checks should be obtained.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Prothonotary
(Continued)**

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

Management's Response

The County Officer responded as follows:

As of May 2017, a check register has been created and a reconciliation is done monthly. This can be produced when requested.

Checks are no longer being issued to bearer. All checks no longer list the name of the former Prothonotary, [they] now only list [the office name], Northumberland County Prothonotary.

Please note that the officeholder at the time of this audit resigned May 8, 2017. The above issues have been addressed and the responsibilities now fall on the staff.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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NORTHUMBERLAND COUNTY
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**Finding No. 2 - Inadequate Internal Controls Over The Bank Account - Adult Probation
And Parole Department**

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations were not prepared correctly.
- At December 31, 2015, funds on hand exceeded recorded obligations in the checking account by \$103.18.
- There were 26 outstanding checks totaling \$907.66, dated from June 2, 2015 to July 1, 2015, that were still outstanding as of December 31, 2015.

A good system of internal controls ensures that:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- The book balance is reconciled to the report of undisbursed receipts on a monthly basis and any discrepancies are immediately investigated and resolved.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 90 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding check list, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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**Finding No. 2 - Inadequate Internal Controls Over The Bank Account - Adult Probation
And Parole Department (Continued)**

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

We are concerned that the current officeholder did not respond to the finding. We strongly recommend that the officeholder comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Adult Probation And Parole Department

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 examination disclosed the following deficiencies in the internal controls over manual receipts:

Of 21 receipts tested, we noted the following:

- There were nine instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse for the date of the receipt to the corresponding computer receipt ranged from 21 to 150 days.
- There were 21 instances in which the docket number was not recorded on the manual receipt.
- There were 16 instances in which the date funds were received was not recorded on the manual receipt.
- There were 21 instances in which the computer-generated receipt number was not recorded on the manual receipt log.
- There were five instances in which the computer-generated receipt date did not match the date recorded on the manual receipt log.

Good internal accounting controls ensure that:

- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- All required information is recorded on the manual receipt, including date issued, date filed, and the docket number.
- A manual receipts log is 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.

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Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Adult Probation And Parole Department (Continued)

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.

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

No formal response was offered at this time.

Auditor's Conclusion

We are concerned that the current officeholder did not respond to the finding. We strongly recommend that the officeholder comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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FINDINGS AND RECOMMENDATIONS
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**Finding No. 4 - Inadequate Assessment Of Costs, Fees, And Surcharges - Adult Probation
And Parole Department**

Our examination disclosed that the office did not assess certain costs, fees, and surcharges as mandated by law. Of 48 cases tested, we noted the following discrepancies:

- There were four cases in which the Catastrophic Fund Surcharge was to be assessed. We found three cases in which the fee was not assessed and one case in which the fee was incorrectly assessed.
- There were 18 cases in which the DNA Cost was to be assessed. We found 12 cases in which the cost was not assessed.
- There were 15 cases in which the Criminal Justice Enhancement Account Fee was required to be assessed. We found 11 cases in which the fee was not assessed and one case in which the fee was incorrectly assessed.

The following state statutes address the assessment of fines, costs, fees, and surcharges that were not properly assessed:

- Title 75 Pa. C.S. § 6506(a) provides for the collection of the Catastrophic Fund Surcharge.
- Effective January 31, 2005, 44 P.S. § 2322, specifies that all felonies, regardless of offense, misdemeanors under § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA test surcharge when a DNA sample is taken.
- Effective November 10, 2007, 42 Pa.C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilty or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in the Pennsylvania Crimes Code (18 Pa.C.S.) or is convicted of or enters a plea of guilt or nolo contendere for a violation of 35 Pa. C.S. §780-113(a)(16) (The Controlled Substance, Drug, Device and Cosmetic Act).

The improper assessment and/or collection of these costs, fees, and surcharges resulted in defendants not being assessed the proper amount associated with the violation and a loss of revenue of \$3,735 to the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
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**Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Adult
Probation And Parole Department (Continued)**

These incorrect assessments occurred because the office was not aware of or up-to-date on laws and regulations regarding the proper assessment of Commonwealth costs, fees, and surcharges.

Recommendation

We recommend that the office review the laws noted above to ensure that costs, fees, and surcharges are assessed as mandated by law.

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

We are concerned that the current officeholder did not respond to the finding. We strongly recommend that the officeholder comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION AND
PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

This report was initially distributed to:

The Honorable C. Daniel Hassell
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 Justin Dunkelberger
Clerk of the Court of Common Pleas/Prothonotary

Mr. Timothy Heitzman
Chief Probation Officer

The Honorable Christopher Grayson
Controller

The Honorable Richard J. Shoch
Chairperson of the Board of Commissioners

The Honorable Charles H. Saylor
President Judge

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