

# COMPLIANCE AUDIT

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Clerk of the Court of Common  
Pleas/Prothonotary/  
Clerk of Orphans' Court/  
Probation Office  
Bedford County, Pennsylvania  
For the Period  
January 1, 2018 to December 31, 2021

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October 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Pat Browne  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have conducted a compliance audit of the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court/Chief Probation Officer, Bedford County, Pennsylvania (County Officers), for the period January 1, 2018 to December 31, 2021, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the County Officer's accounts. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

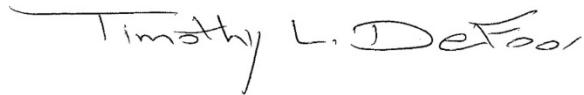
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officers are also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2018 to December 31, 2021, the County Officers, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officers' receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's clerk of court of common pleas, prothonotary and clerk of orphans' courts offices, and used the data to create the summaries in the format required by the Department of Revenue. We also obtain data relating to prothonotaries from the Administrative Office of Pennsylvania Courts. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officers' compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officers. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court/Probation Office, Bedford County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
September 25, 2023

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CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/PROBATION OFFICE  
BEDFORD COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2021

The Department of Auditor General is mandated by Article IV, Section 401(b) and (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Clerk of Court of Common Pleas/Probation Office 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, and fees collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include monies collected for the following taxes, surcharges, and fees:

- Writ Taxes of \$.50 or \$.25 imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges of \$10 imposed on all divorce decrees.
- Judicial Computer System/Access to Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.
- Protection From Abuse Surcharges of \$100 imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt 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 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 statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

CLERK OF THE COURT OF COMMON PLEAS/  
 PROTHONOTARY/CLERK OF ORPHANS' COURT/PROBATION OFFICE  
 BEDFORD COUNTY  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2018 TO DECEMBER 31, 2021

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:

- Marriage License Tax of \$.50 on all marriage licenses filed with the Clerk of Orphans' Court.
- Marriage License Application Surcharge of \$10 imposed on all marriage license applications.
- The Marriage License Declaration Fees of \$13 imposed for the issuance of a marriage license or declaration of which the Commonwealth's portion is \$10.
- Judicial Computer System/Access to Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

Total disbursements during the audit period are comprised as follows:

Clerk Of the Court of Common Pleas/Probation Office

Probation Office checks issued to:

Department of Revenue	\$ 1,860,012
Department of Labor and Industry	1,059
Office of Inspector General	14,642
 Total	 \$ 1,875,713

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 THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/PROBATION OFFICE  
BEDFORD COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2021

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 121,549
Administrative Office of Pennsylvania Courts	<u>2,672</u>
Total	<u><u>\$ 124,221</u></u>

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

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u>\$ 40,536</u>
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This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

Cathy Fetter served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2019 to December 30, 2019.

Sheri L. Lowery served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period December 31, 2019 to December 31, 2021.

M. Keith Bowser served as the Chief Probation/Parole Officer for the period January 1, 2019 to December 31, 2021.

The summaries 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 summaries 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.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/PROBATION OFFICE  
BEDFORD COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2021

Audit Adjustment - Prothonotary

The \$132 audit adjustment represents two civil cases that were expunged in May 2018 that were not properly recorded on the monthly report to the Department Revenue.



CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE  
 BEDFORD COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Department of Transportation		
Title 75 Fines	\$	238,202
Department of Revenue Court Costs		44,966
Crime Victims' Compensation Costs		79,417
Crime Commission Costs/Victim Witness Services Costs		54,810
Domestic Violence Costs		11,343
Emergency Medical Services Fines		6,554
DUI - ARD/EMS Fees		7,805
CAT/MCARE Fund Surcharges		11,613
Judicial Computer System/Access to Justice Fees		90,750
Offender Supervision Fees		879,222
Constable Service Surcharges		63
Criminal Laboratory Users' Fees		74,323
Probation and Parole Officers' Firearm Education Costs		8,281
Substance Abuse Education Costs		67,096
Office of Victims' Services Costs		12,313
Miscellaneous State Fines and Costs		<u>288,955</u>
 Total receipts		 1,875,713
 Disbursements to Commonwealth		 <u>(1,875,713)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2021	 \$	 <u><u>-</u></u>

PROTHONOTARY  
BEDRORD COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Writ Taxes	\$ 1,984
Divorce Complaint Surcharges	5,355
Judicial Computer System/Access To Justice Fees	114,185
Protection From Abuse Surcharges and Contempt Fines	722
Criminal Charge Information System Fees	<u>2,672</u>
Total Receipts	124,918
Commissions	<u>(60)</u>
Net Receipts	124,858
Disbursements to Commonwealth	<u>(124,221)</u>
Balance due Commonwealth (County) per settled reports	637
Audit adjustments	<u>132</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2021	<u><u>\$ 769</u></u>

CLERK OF ORPHANS' COURT  
 BEDFORD COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Marriage License Taxes	\$	489
Marriage License Application Surcharges		9,780
Marriage License Declaration Fees		9,780
Judicial Computer System/Access To Justice Fees		<u>20,487</u>
Total Receipts		40,536
Disbursements to Commonwealth		<u>(40,536)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2021	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/PROBAION OFFICE  
BEDFORD COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

**The Honorable Pat Browne**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable H. Geoffrey Moulton, Jr.**  
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 Sheri L. Lowery**  
Clerk of the Court of Common Pleas/  
Prothonotary/Clerk of Orphans' Court

**Bernard Smith**  
Director of Probation/Parole Services

**The Honorable Barry Dallara**  
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).