



**RECORDER OF DEEDS/REGISTER OF  
WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
EXAMINATION REPORT  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010**

Released March 2013

**COMMONWEALTH OF PENNSYLVANIA**  
**EUGENE A. DEPASQUALE - AUDITOR GENERAL**  
**DEPARTMENT OF THE AUDITOR GENERAL**



RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT

WARREN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

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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 Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Warren County, Pennsylvania, for the period January 1, 2008 to December 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 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*.

As discussed in Finding No. 2, a population of manual receipts could not be determined. Without these records, we could not perform our standard examination procedures. As a result, the scope of our examination of the County Officer's Statements was limited, and we were unable to satisfy ourselves by other examination procedures.

### Independent Auditor's Report (Continued)

In our opinion, except for the effects, if any, of the matter noted in the preceding paragraph, 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, 2008 to December 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 deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statements:

- Inadequate Accountability Over Funds Held In Escrow - Recorder Of Deeds/Register Of Wills/Clerk Of Orphans' Court.
- Inadequate Internal Controls Over Manual Receipts - Recorder Of Deeds/Register Of Wills/Clerk Of Orphans' Court.
- Inadequate Internal Controls Over Facsimile Signature Stamp - Recorder Of Deeds/Register Of Wills/Clerk Of Orphans' Court.

Independent Auditor's Report (Continued)

- Monies Were Not Always Receipted On The Same Day As Collected - Clerk Of Orphans' Court.

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. We consider all the significant deficiencies described above to be material weaknesses.

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

We are concerned in light of the County Officer's failure to correct a previously reported finding regarding inadequate internal controls over funds held in escrow. Additionally, during our current examination, we noted several significant weaknesses in the internal controls over receipts and the facsimile signature stamp that need corrective action. These significant deficiencies increase the risk for funds to be lost or misappropriated. The County Officer should strive to implement the recommendations and corrective action noted in this examination report.

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

August 22, 2012



RECORDER OF DEEDS  
 WARREN COUNTY  
 REALTY TRANSFER TAXES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Receipts:

Realty Transfer Taxes (Note 2)	\$	1,433,124
Commissions (Note 3)		<u>(13,090)</u>
Net Receipts		1,420,034
Disbursements to Commonwealth (Note 4)		<u>(1,476,594)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(56,560)
Examination adjustment (Note 6)		<u>56,564</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2010	\$	<u><u>4</u></u>

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

RECORDER OF DEEDS  
 WARREN COUNTY  
 WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Receipts:

Writ Taxes	\$	10,109
Judicial Computer System/Access To Justice Fees		<u>223,598</u>
Total Receipts (Note 2)		233,707
Commissions (Note 3)		<u>(303)</u>
Net Receipts		233,404
Disbursements to Commonwealth (Note 4)		<u>(233,404)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2010	\$	<u><u>-</u></u>

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

REGISTER OF WILLS  
WARREN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Receipts:

Inheritance Taxes (Note 2)	\$ 6,811,394
Disbursements and credits to Commonwealth (Note 4)	<u>(6,811,397)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(3)
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2010	<u><u>\$ (3)</u></u>

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

CLERK OF ORPHANS' COURT  
 WARREN COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Receipts:

Marriage License Taxes	\$	393
Marriage License Application Surcharges		7,770
Marriage License Declaration Fees		7,770
Judicial Computer System/Access To Justice Fees		<u>9,868</u>
Total Receipts (Note 2)		25,801
Disbursements to Commonwealth (Note 4)		<u>(25,801)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments (Exhibit 1)		<u>451</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2010	\$	<u><u>451</u></u>

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

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 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 taxes, fees, 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

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

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

2. Receipts (Continued)

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

For the purpose of reporting the collection of Judicial Computer System/Access To Justice Fees to the Department of Revenue, the office combined the Register of Wills and Clerk of Orphans' Court collections and reported them on the Clerk of Orphans' Court's monthly report. Therefore, the amount reported on the Clerk of Orphans' Court's statement of receipts and disbursements includes the fees collected for the office of the Register of Wills.

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.

RECORDER OF DEEDS/REGISTER OF WILLS/  
 CLERK OF ORPHANS' COURT  
 WARREN COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

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

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% \$1.00 to \$200,000.00 1.75% next \$800,000.00 .50% thereafter

Recorder of Deeds commissions of \$1,242 for Realty Transfer Taxes and Register of Wills commissions of \$86,534 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statements.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

4. Disbursements And Credits To Commonwealth

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	\$ 1,476,594
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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	\$ 233,404
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RECORDER OF DEEDS/REGISTER OF WILLS/  
 CLERK OF ORPHANS' COURT  
 WARREN COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

4. Disbursements And Credits To Commonwealth (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	\$	6,713,580
Credits issued by the Department of Revenue		<u>97,817</u>
Total	\$	<u><u>6,811,397</u></u>

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$	<u><u>25,801</u></u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2008 To December 31, 2010

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance does not reflect adjustments disclosed by our examination. Refer to Note 6 and Exhibit 1.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
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6. Examination Adjustments - Recorder of Deeds - Realty Transfer Tax

This adjustment reflects monies transferred from the Realty Transfer Tax bank account into the Inheritance Tax bank account, yet not reflected on the Realty Transfer Tax monthly reports by the Department of Revenue. For March 2008 the amount was \$53,284, for April 2008 the amount was \$3,078, for June 2008 the amount was \$202, for a total of \$56,564.

7. County Officer Serving During Examination Period

Lori A. Bimber served as Recorder of Deeds/Register of Wills/Clerk of Orphans' Court during the period January 1, 2008 to December 31, 2010.

CLERK OF ORPHANS' COURT  
 WARREN COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Clerk of Orphans' Court

<u>Month/Year</u>	<u>Number of Marriage Licenses</u>	<u>Amount per Marriage License</u>	<u>Amount Due</u>	<u>Explanation</u>
September 2008	14	\$ 20.50	\$ 287.00 *	
March 2010	8	\$ 20.50	<u>164.00 *</u>	
		Total Amount Due	<u><u>\$ 451.00</u></u>	

\* - The monies paid for the marriage licenses were not remitted nor reported to the Department of Revenue.



RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 1 - Inadequate Accountability Over Funds Held In Escrow - Recorder Of Deeds/  
Register Of Wills/Clerk Of Orphans' Court

The Recorder of Deeds/Register of Wills/Clerk of Orphans' Court deposits all collections, except for inheritance taxes, into one bank account (general account). Our examination disclosed that there was no accountability over funds held in escrow in the general account. There was an adjusted bank balance of \$92,386 as of December 31, 2010 without a corresponding liabilities report indicating to whom the monies were due.

Good internal accounting control procedures ensure that the ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

Without a good system of internal controls over funds held in escrow, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to establish and implement an adequate system of internal controls over funds held in escrow.

This condition was cited in our last two examination periods, the most recent ending December 31, 2007.

Recommendations

We again recommend that the office attempt to identify all existing liabilities associated with the office bank account and take appropriate action. Any unidentified funds should be accounted for under normal escheat procedures. Furthermore, we recommend that the office should ensure that reconciled cash equals unpaid obligations monthly.

Management's Response

The County Officer responded as follows:

County will be reimbursing us for said funds that we were short of in our checking account due to bank fees over a period of time

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the office comply with our recommendations.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Recorder Of Deeds/  
Register Of Wills/Clerk Of Orphans' Court

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:

- The office does not maintain pre-numbered, two part manual receipt forms.
- A manual receipts log was not maintained to record the issuance of manual receipts. Consequently, a population of manual receipts could not be determined.

Good internal accounting controls ensure that:

- Manual receipts are pre-numbered and there should be a copy to be given to the remitter and another copy maintained by the office.
- A manual receipts 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.

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.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Recorder Of Deeds/  
Register Of Wills/Clerk Of Orphans' Court (Continued)

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:

We will be receipting funds that come in after we've closed our cash drawer with a numbered two part receipt book

Auditor's Conclusion

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

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 3 - Inadequate Internal Controls Over Facsimile Signature Stamp - Recorder Of Deeds/Register Of Wills/Clerk Of Orphans' Court

Our examination of the office disclosed inadequate internal controls over the facsimile signature stamp of the Recorder of Deeds/Register of Wills/Clerk of Orphans' Court (County Officer). The County Officer's facsimile signature stamp was not secure, and was accessible to all employees.

Good internal controls ensure that effective measures are implemented to protect against the inappropriate use of the County Officer's signature. The facsimile signature stamp should be stored in a secured location and only the County Officer should have access to it.

Without a good system of internal control over access and use of the facsimile signature stamp, the potential is increased that documents could be fraudulently authorized and that funds could be misappropriated.

This condition existed because the office failed to establish and implement an adequate system of internal controls over access to and use of the facsimile signature stamp.

Recommendation

We recommend that the County Officer implement good internal controls over access and use of the facsimile signature stamp by restricting access and use of the facsimile signature stamp to the County Officer only.

Management's Response

The County Officer responded as follows:

I will personally sign or stamp checks. When I am not in the office for extended periods of time I will appoint a designated signer.

Auditor's Conclusion

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

CLERK OF ORPHANS' COURT  
WARREN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 4 - Monies Were Not Always Received On The Same Day As Collected - Clerk Of Orphans' Court

Our examination of the accounting records for the office disclosed that there were inadequate internal controls over receipts. Of 25 receipts tested, 9 were not received, and consequently not deposited, on the same day as collected. The time lapse from the date of collection to the subsequent date of receipt ranged from one day to three days.

It should be noted that the testing of the receipts indicated that the total amount received equaled the total amount deposited.

A good system of internal controls ensures that all monies collected are received and deposited on the same day as collected.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

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

Recommendation

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

Management's Response

The County Officer responded as follows:

We will be receipting funds that come in after we've closed our cash drawer with a numbered two part receipt book.

Auditor's Conclusion

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



RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
WARREN COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 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 Courts  
Administrative Office of Pennsylvania Courts

The Honorable Lori A. Bimber                      Recorder of Deeds/Register of Wills/  
Clerk of Orphans' Court

The Honorable Robert M. McCord              Pennsylvania State Treasurer

The Honorable Stephen Vanco                  Chairperson of the Board of Commissioners

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