



**DEPARTMENT OF COURT RECORDS,  
CRIMINAL AND CIVIL/FAMILY DIVISIONS**

**ALLEGHENY COUNTY**

**EXAMINATION REPORT**

**FOR THE PERIOD**

**JANUARY 7, 2008 TO DECEMBER 31, 2012**

**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 Department of Court Records, Criminal and Civil/Family Divisions, Allegheny County, Pennsylvania, for the period January 7, 2008 to December 31, 2012, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Sections 401(b) and 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Sections 401(b) and 401(d) of *The Fiscal Code*.

## Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 7, 2008 to December 31, 2012, 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 - Civil/Family Division.
- Inadequate Accountability Over Funds Held In Escrow - Criminal Division - Recurring.
- Inadequate Internal Control Over Receipts - Criminal Division – Recurring.

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 of the deficiencies described above to be material weaknesses.

### Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we did note other matters that, while not required to be included in this report by *Government Auditing Standards*, have been included in the findings below:

- Inadequate Assessment of Fines, Costs, Fees and Surcharges - Criminal Division - Recurring.
- Improper Bail Forfeiture Procedures - Criminal Division - Recurring.

We are concerned in light of the office's failure to correct previously reported findings in the criminal division regarding the inadequate accountability over funds held in escrow, inadequate internal control over receipts, inadequate assessment of fines, costs, fees and surcharges, and improper bail forfeiture procedures. During our current examination the office failed to have an adequate accountability over funds held in escrow – civil/family division and in the criminal division, had inadequate accountability over funds held in escrow, an inadequate internal control over receipts, an inadequate assessment of fines, costs, fees and surcharges, and improper bail forfeiture procedures. The office should strive to implement the recommendations and corrective actions noted in this 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

June 9, 2014

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DEPARTMENT OF COURT RECORDS - CRIMINAL DIVISION  
 ALLEGHENY COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 7, 2008 TO DECEMBER 31, 2012

Receipts:

Department of Transportation		
Title 75 Fines	\$	1,030,265
Overweight Fines		8,461
Department of Revenue Court Costs		631,180
Crime Victims' Compensation Costs		1,402,758
Crime Commission Costs/Victim Witness Services Costs		1,047,463
Domestic Violence Costs		72,647
Emergency Medical Services Fines		291,646
DUI - ARD/EMS Fees		356,172
CAT/MCARE Fund Surcharges		1,478,951
Judicial Computer System/Access to Justice Fees		618,980
Offender Supervision Fees		5,823,912
Constable Service Surcharges		3,941
Criminal Laboratory Users' Fees		46,583
Probation and Parole Officers' Firearm Education Costs		132,075
Substance Abuse Education Costs		1,311,038
Office of Victims' Services Costs		55,808
Miscellaneous State Fines and Costs		<u>3,166,953</u>
 Total receipts (Note 2)		 17,478,833
 Disbursements to Commonwealth (Note 4)		 <u>(17,476,093)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 2,740
 Examination adjustments (See Exhibit 1)		 <u>1,865</u>
 Adjusted balance due Commonwealth (County) for the period January 7, 2008 to December 31, 2012	 \$	 <u><u>4,605</u></u>

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

DEPARTMENT OF COURT RECORDS - CIVIL/FAMILY DIVISION  
 ALLEGHENY COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 7, 2008 TO DECEMBER 31, 2012

Receipts:

Writ Taxes	\$	84,565
Divorce Complaint Surcharges		129,280
Judicial Computer System/Access To Justice Fees		3,136,924
Protection From Abuse Surcharges and Contempt Fines		8,476
Criminal Charge Information System Fees		<u>31,712</u>
Total Receipts (Note 2)		3,390,957
Commissions (Note 3)		<u>(2,537)</u>
Net Receipts		3,388,420
Disbursements to Commonwealth (Note 4)		<u>(3,388,420)</u>
Balance due Commonwealth (County) per settled reports (Note 6)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 7, 2008 to December 31, 2012	\$	<u><u>-</u></u>

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

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
CIVIL/FAMILY DIVISIONS  
ALLEGHENY COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

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

Department of Court Records, Criminal Division

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 Department of Court Records, Criminal Division.

Department of Court Records, Civil/Family Division

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 Department of Court Records, Civil/Family Division.
- 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 increased to \$23.50 for the period December 8, 2009 to December 31, 2014.



DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
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NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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JANUARY 7, 2008 TO DECEMBER 31, 2012

2. Receipts (Continued)

Department of Court Records, Civil/Family Division (Continued)

- Protection From Abuse Surcharges represent a \$25 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Effective May 9, 2006, the surcharge was increased to \$100. Protection From Abuse Contempt Fines represent fines of not less than \$100 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order. Effective May 9, 2006, the fine was increased to a minimum of \$300 and maximum of \$1000.
- Criminal Charge Information System Fees represent a fee imposed on all custody cases. Of the fee imposed, 80% is payable to the Administrative Office of Pennsylvania Courts (AOPC) and 20% is payable to the County in which the action took place. \$7.00 for the period January 1, 2008 to December 31, 2010, and \$7.50 for the period January 1, 2011 to December 31, 2012. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

3. Commissions

Acting in the capacity of an agent for the Commonwealth, the Department of Court Records, Civil/Family Division 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.

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
 CIVIL/FAMILY DIVISIONS  
 ALLEGHENY COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 7, 2008 TO DECEMBER 31, 2012

4. Disbursements

Department of Court Records, Criminal Division

Total disbursements are comprised as follows:

Criminal Division checks issued to:

Department of Revenue	\$ 16,068,762
Department of Environmental Protection	715
Department of Public Welfare	5,912
Department of Veterans Affairs	563
Commonwealth of Pennsylvania	6,278
Office of Attorney General	1,573
State Police	127,000
Office of Inspector General	5,048
Bureau of Victims' Services	9,966
Department of Labor and Industry	10,757
Department of Revenue	1,400
Turnpike Commision	27
Liquor Control Board	184
Department of Transportation	452
Insurance Fraud Prevention Authority	7,387
House of Representatives	2,052
PHEAA Controllers Office	223
Department of Treasury	<u>1,227,794</u>
 Total	 <u><u>\$ 17,476,093</u></u>

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
 CIVIL/FAMILY DIVISIONS  
 ALLEGHENY COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 7, 2008 TO DECEMBER 31, 2012

4. Disbursements (Continued)

Department of Court Records, Civil/Family Division

Total disbursements are comprised as follows:

Department of Court Records, Civil/Family Division checks issued to:

Department of Revenue	\$ 3,356,708
Adminstrative Office of Pennsylvania Courts	<u>31,712</u>
 Total	 <u><u>\$ 3,388,420</u></u>

5. Balance Due Commonwealth (County) For The Period January 7, 2008 To December 31, 2012

Department of Court Records, Criminal Division

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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

6. Balance Due Commonwealth (County) For The Period January 7, 2008 To December 31, 2012

Department Of Court Records, Civil/Family Division

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.

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
CIVIL/FAMILY DIVISIONS  
ALLEGHENY COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

7. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the Commonwealth of \$97,334 which was not paid as of the end of our current examination period.

8. County Officer Serving During Examination Period

Kate Barkman served as the Director of Department of Court Records, Criminal and Civil/Family Divisions for the period January 7, 2008 to December 31, 2012.

DEPARTMENT OF COURT RECORDS - CRIMINAL DIVISION  
 ALLEGHENY COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 7, 2008 TO DECEMBER 31, 2012

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Docket Number</u>	<u>Date Remitted To County</u>	<u>State or Local Arrest</u>	<u>Section Violated</u>	<u>Amount of Forfeiture</u>	<u>Amount Due State</u>	<u>Total Payments</u>	<u>Examination Adjustments</u>
CR-12240-2006	7/11/2008	State	3802	\$ 100.00	\$ 37.50	\$ -	\$ 37.50 1
CR-4715-2008	7/11/2008	State	3742	200.00	170.00	-	170.00 1
CR-10685-2008	6/30/2009	State	3802	1,500.00	720.00	-	720.00 1
CR-5421-2004	11/3/2010	State	3731	285.00	132.50	-	132.50 1
CR-11269-2010	1/31/2011	State	3802	100.00	37.50	-	37.50 1
CR-3390-2011	5/5/2011	Local	3733	500.00	227.50	-	227.50 1
CR-11295-2010	8/8/2012	Local	3733	500.00	227.50	-	227.50 1
CR-11316-2011	8/8/2012	Local	3733	500.00	227.50	-	227.50 1
CR-2849-2012	8/8/2012	Local	3733	200.00	85.00	-	<u>85.00 1</u>
Total							<u>\$ 1,865.00</u>

1 = Bail forfeiture due the Commonwealth.

DEPARTMENT OF COURT RECORDS – CIVIL/FAMILY DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 1 - Inadequate Accountability Over Funds Held In Escrow - Civil/Family Division

Our examination disclosed that there was inadequate accountability over funds held in escrow. At December 31, 2012, funds on hand exceeded recorded obligations in the checking account by \$76,625.

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.

Recommendations

We 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 ensure that reconciled cash equals unpaid obligations monthly.

Management's Response

The County Officer responded as follows:

The Department of Court Records, Civil/Family Division has undertaken steps to strengthen internal controls and accountability. Significant changes were made starting in 2012, after the audit period for this audit. The Department of Court Records will continue to take steps to improve and enhance internal controls and accountability as well as look for ways to improve its operations.

Auditor's Conclusion

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

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 2 - Inadequate Accountability Over Funds Held In Escrow - Criminal Division -  
Recurring

We cited the issue of inadequate accountability over funds held in escrow in our prior examination report for the period ending January 6, 2008. However, the office did not correct this issue. Once again, our current examination disclosed that there was inadequate accountability over funds held in escrow. At December 31, 2012, funds on hand exceeded recorded obligations in the checking account by \$2,937. In addition, the office's undisbursed escrow summary has a line item entitled "Bank Account - Unknown Recipient" with an adjustment of \$(364,832) which reduces the total liabilities due without an explanation.

These conditions existed because the office ignored our prior examination recommendation and failed to establish and implement an adequate system of internal controls over funds held in escrow.

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.

Recommendations

We strongly 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 ensure that reconciled cash equals unpaid obligations monthly.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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Finding No. 2 - Inadequate Accountability Over Funds Held In Escrow - Criminal Division -  
Recurring (Continued)

Management's Response

The County Officer responded as follows:

With regard to the findings, the Department of Court Records (DCR), Criminal Division disagrees and objects. The DCR, Criminal Division follows procedures and guidelines from the Administrative Offices of the Pennsylvania Courts ("AOPC") on all issues including those listed as findings because the DCR, Criminal Division is mandated to use CPCMS, the system developed and administered by the AOPC. The AOPC has provided training to DCR staff on these issues and has provided periodic evaluations of the DCR, Criminal Division to ensure compliance with AOPC procedures and guidelines.

Auditor's Conclusion

The corrective action included in the Office's response isn't specifically responsive to the condition, cause, and recommendations included in this finding. During our next examination, we will determine if the Office complied with our recommendations. We strongly recommend that the Office take all corrective actions necessary to comply with our recommendations.



DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
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Finding No. 3 - Inadequate Internal Controls Over Receipts - Criminal Division - Recurring

We cited the issue of inadequate internal control over receipts in our prior examination for the period ending January 6, 2008. However, the office did not correct this issue. Once again, our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over receipts:

- Of 50 receipts tested, 20 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 13 days.
- Of the 25 Computer Downtime Manual Receipts tested:
  - There were two instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt ranged from 3 days to 10 days.
  - There were four instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.
  - The manual receipt log sheets for 20 receipts were not available for examination.

In addition there were 122 unissued manual receipts which could not be located and were not available for review.

These conditions existed because the office ignored our prior examination recommendation and failed to establish adequate internal controls over its receipts.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
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Finding No. 3 - Inadequate Internal Controls Over Receipts - Criminal Division - Recurring  
(Continued)

A good system of internal controls ensures that:

- All monies collected are deposited intact at the bank on the same day as collected.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- 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.
- All manual receipts are accounted for and maintained.

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

Recommendation

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

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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Finding No. 3 - Inadequate Internal Controls Over Receipts - Criminal Division - Recurring  
(Continued)

Management's Response

The County Officer responded as follows:

With regard to the findings, the Department of Court Records (DCR), Criminal Division disagrees and objects. The DCR, Criminal Division follows procedures and guidelines from the Administrative Offices of the Pennsylvania Courts ("AOPC") on all issues including those listed as findings because the DCR, Criminal Division is mandated to use CPCMS, the system developed and administered by the AOPC. The AOPC has provided training to DCR staff on these issues and has provided periodic evaluations of the DCR, Criminal Division to ensure compliance with AOPC procedures and guidelines.

Auditor's Conclusion

The corrective action included in the Office's response isn't specifically responsive to the condition, cause, and recommendation included in this finding. During our next examination, we will determine if the Office complied with our recommendation. We strongly recommend that the Office take all corrective actions necessary to comply with our recommendation.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Criminal  
Division - Recurring

We cited the issue of inadequate assessment of fines, costs, fees and surcharges in our prior examination report for the period ending January 6, 2008. However, the office did not correct this issue. Once again, our current examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 90 cases tested, we noted the following discrepancies:

- There were nine cases in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees were assessed in error on Accelerated Rehabilitative Disposition (ARD) cases.
- There was one case in which the Crime Victims Compensation - Juvenile Costs was assessed in error.
- There was one case in which the Substance Abuse Education Cost was not assessed.
- There was one case in which the Offender Supervision Fee was not assessed.
- There was one case in which the Emergency Medical Services (EMS) Fine was assessed in error.
- There were two cases in which the Domestic Violence Cost was assessed in error on Accelerated Rehabilitative Disposition (ARD) cases.
- There were four cases in which the DNA Cost was not assessed.
- There was one case in which the Amber Alert System Cost was not assessed.
- There were eight cases in which the Criminal Justice Enhancement Account Fee was not assessed.
- There were six cases in which the Criminal Justice Enhancement Account Fee was assessed in error.

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

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
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Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Criminal  
Division - Recurring (Continued)

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

- Title 42 Pa. C.S.A. § 3733 provides for the collection of Judicial Computer System/Access to Justice (JCS/ATJ) Fees. It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases prior to December 8, 2009.
- Title 18 P.S. § 11.1101 provides for the collection of Crime Victims' Compensation Costs. This section provides for the collection of a \$35 fee to be paid into the Crime Victim's Compensation Fund for use by the Crime Victim's Compensation Board for payment to victims and technical assistance.
- Substance Abuse Education Costs amended Title 18 by adding Section 7508. This section imposed a \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. Also, effective February 1, 2004, DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost. The cost is distributed 50/50 between the County and Commonwealth.
- Title 18 P.S. § 11.1102 provides for the collection of the Offender Supervision Fee.
- Title 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- Title 71 P.S. § 611.13 (b) authorizes a \$10 Domestic Violence Cost to be assessed against any person who pleads guilty or nolo contendere or who is convicted of a crime as defined in 71 P.S. § 611.13 (e). It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA cost when a DNA sample is taken.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
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Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Criminal  
Division - Recurring (Continued)

- Title 35 P.S. § 7025.4 provides for the collection of the Amber Alert System Cost. Unless the court finds that undue hardship would result, in addition to any other cost imposed by law, a cost of \$25 shall automatically be assessed on each person convicted, adjudicated delinquent or granted accelerated rehabilitative disposition (ARD) of the offenses in 18 Pa.C.S. § 2901 -2910.
- Effective November 10, 2007, Title 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 guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.

The improper assessing of these costs and fees resulted in the defendant not being assessed the proper amount of costs and fees associated with the violation; and/or a loss of revenue to the Commonwealth and County.

Recommendation

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

Management's Response

The County Officer responded as follows:

With regard to the findings, the Department of Court Records (DCR), Criminal Division disagrees and objects. The DCR, Criminal Division follows procedures and guidelines from the Administrative Offices of the Pennsylvania Courts ("AOPC") on all issues including those listed as findings because the DCR, Criminal Division is mandated to use CPCMS, the system developed and administered by the AOPC. The AOPC has provided training to DCR staff on these issues and has provided periodic evaluations of the DCR, Criminal Division to ensure compliance with AOPC procedures and guidelines.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Criminal  
Division - Recurring (Continued)

Auditor's Conclusion

The corrective action included in the Office's response isn't specifically responsive to the condition, cause, and recommendation included in this finding. During our next examination, we will determine if the Office complied with our recommendation. We strongly recommend that the Office take all corrective actions necessary to comply with our recommendation.

DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 5 - Improper Bail Forfeiture Procedures - Criminal Division - Recurring

We cited the issue of improper bail forfeiture procedures in the prior examination report for the period ending January 6, 2008. However, our current examination found that the office did not correct this issue. Once again, our examination disclosed that of 16 cases tested, there were 9 cases in which bail forfeitures were erroneously remitted to the county, resulting in a balance due the Commonwealth of \$1,865. Please refer to Exhibit 1 for detailed information.

This condition existed because the office ignored our prior examination recommendation and failed to establish and implement an adequate system of internal controls over bail forfeiture procedures.

When bail is posted and the defendant fails to appear for his/her hearing, bail is forfeited and according to 42 Pa. C.S.A. Section 3571 (B), should be disbursed in the same manner as fines.

The failure to properly remit bail forfeitures resulted in a loss of revenue to the Commonwealth.

Recommendation

We strongly recommend that the office ensure that all bail forfeitures due the Commonwealth are disbursed to the Commonwealth according to 42 Pa. C.S.A. Section 3571 (B).

Management's Response

The County Officer responded as follows:

With regard to the findings, the Department of Court Records (DCR), Criminal Division disagrees and objects. The DCR, Criminal Division follows procedures and guidelines from the Administrative Offices of the Pennsylvania Courts ("AOPC") on all issues including those listed as findings because the DCR, Criminal Division is mandated to use CPCMS, the system developed and administered by the AOPC. The AOPC has provided training to DCR staff on these issues and has provided periodic evaluations of the DCR, Criminal Division to ensure compliance with AOPC procedures and guidelines.



DEPARTMENT OF COURT RECORDS – CRIMINAL DIVISION  
ALLEGHENY COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Finding No. 5 - Improper Bail Forfeiture Procedures - Criminal Division - Recurring (Continued)

Auditor's Conclusion

The corrective action included in the Office's response isn't specifically responsive to the condition, cause, and recommendation included in this finding. During our next examination, we will determine if the Office complied with our recommendation. We strongly recommend that the Office take all corrective actions necessary to comply with our recommendation.

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
CIVIL/FAMILY DIVISIONS  
ALLEGHENY COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office improve internal controls over collection agencies by maintaining a list of cases sent to each of the Agencies.
- That the office provide for greater segregation of duties within the office either by cross-training personnel and rotating job functions or using an alternative and/or additional control by having someone independent from the handling of cash and the accounting records review the employee's work at the end of each day and sign and date the records and documents reviewed.

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

DEPARTMENT OF COURT RECORDS, CRIMINAL AND  
CIVIL/FAMILY DIVISIONS  
ALLEGHENY COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 7, 2008 TO DECEMBER 31, 2012

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 Kate Barkman	Clerk of the Court of Common Pleas/Prothonotary
The Honorable Chelsa Wagner	Controller
The Honorable Rich Fitzgerald	Allegheny County Executive 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](mailto:news@auditorgen.state.pa.us).