

# ATTESTATION ENGAGEMENT

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Clerk of the Court of Common  
Pleas and Adult Probation  
Department/Prothonotary  
Northumberland County, Pennsylvania  
For the Period  
August 1, 2009 to December 31, 2013

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February 2015



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 Eileen McNulty  
Acting Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas And Adult Probation Department/Prothonotary, Northumberland County, Pennsylvania (County Officer), for the period August 1, 2009 to December 31, 2013, 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 offices' 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 it pertains to receipts made on behalf of the Commonwealth for the period August 1, 2009 to December 31, 2013, 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officers' 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the County Officers and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

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

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

December 30, 2013

Eugene A. DePasquale  
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT  
NORTHUMBERLAND COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

Receipts:

Department of Transportation		
Title 75 Fines	\$	149,347
Overweight Fines		4,200
Department of Revenue Court Costs		76,009
Crime Victims' Compensation Costs		185,564
Crime Commission Costs/Victim Witness Services Costs		132,487
Domestic Violence Costs		19,958
Emergency Medical Services Fines		9,748
DUI - ARD/EMS Fees		18,478
CAT/MCARE Fund Surcharges		106,579
Judicial Computer System/Access to Justice Fees		82,921
Offender Supervision Fees		1,041,564
Constable Service Surcharges		5,011
Criminal Laboratory Users' Fees		5,591
Probation and Parole Officers' Firearm Education Costs		17,843
Substance Abuse Education Costs		170,067
Office of Victims' Services Costs		18,947
Miscellaneous State Fines and Costs		<u>226,377</u>
 Total receipts (Note 2)		 2,270,691
 Disbursements to Commonwealth (Note 4)		 <u>(2,270,691)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013		 <u><u>\$ -</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  
AUGUST 1, 2009 TO DECEMBER 31, 2013

Receipts:

Writ Taxes	\$	3,861
Divorce Complaint Surcharges		10,360
Judicial Computer System/Access To Justice Fees		170,092
Protection From Abuse Surcharges and Contempt Fines		3,100
Criminal Charge Information System Fees		<u>5,288</u>
Total Receipts (Note 2)		192,701
Commissions (Note 3)		<u>(116)</u>
Net Receipts		192,585
Disbursements to Commonwealth (Note 4)		<u>(192,585)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period August 1, 2009 to December 31, 2013	\$	<u><u>-</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

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 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 Clerk of the Court of Common Pleas' Office.

Prothonotary

Receipts are comprised of taxes, surcharges, fees, and fines collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts.

These include monies collected for the following taxes, surcharges, fees, and fines:

- Writ Taxes represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. These fees were increased to \$23.50 for the period December 8, 2009 to December 31, 2013.



CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

2. Receipts (Continued)

Prothonotary (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 \$1,000.
- 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 for the period August 1, 2009 to December 31, 2010, and \$7.50 for the period January 1, 2011 to December 31, 2013. 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 Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed the county are not included in the balance due the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

4. Disbursements

Clerk Of The Court Of Common Pleas And Adult Probation

Total disbursements are comprised as follows:

Probation Department checks issued to:

Department of Revenue	\$	2,266,506
Office of Attorney General		1,321
Bureau of Victims' Services		1,075
Pennsylvania State Police		638
Commonwealth of Pennsylvania		613
Department of Public Welfare		538
Total	\$	2,270,691

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	187,297
Adminstrative Office of Pennsylvania Courts		5,288
Total	\$	192,585

5. Balance Due Commonwealth (County) For The Period August 1, 2009 To December 31, 2013

Clerk Of The Court Of Common Pleas and Adult Probation Department/Prothonotary

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

6. County Officers Serving During Examination Period

M. Kathleen Strausser served as the Clerk of the Court of Common/Prothonotary for the period August 1, 2009 to December 31, 2013.

John D. Wondoloski served as Chief Probation Officer for the period August 1, 2009 to June 28, 2013.

Michael Barvitskie served as Chief Probation Officer for the period June 29, 2013 to December 31, 2013.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
COMMENT  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the Prothonotary establish and implement adequate internal controls over receipts.
- That the Clerk Of The Courts/Prothonotary obtain a validation from the bank as to the mix of cash and checks deposited and the validation is reconciled to receipts by someone other than the person making the deposit.
- That the Prothonotary establish and implement adequate controls regarding user names and passwords.
- That the Prothonotary provide for greater segregation of duties within the office.
- That the Clerk Of The Courts establish and implement adequate procedures whereby long outstanding checks are properly controlled.
- That the Clerk Of The Courts identify and escheat the existing cash overage and ensure that reconciled cash equals unpaid obligations monthly.
- That the Adult Probation Office issue receipts for all payments collected.
- That the Adult Probation Office establish and implement an adequate system of internal controls over manual receipts.

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

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY  
NORTHUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
AUGUST 1, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Eileen McNulty  
Acting 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 Justin Dunkelberger	Clerk of the Court of Common Pleas/Prothonotary
Mr. Jimmy J. Cortelyou	Chief Probation Officer
The Honorable Chris Grayson	Controller
The Honorable Vinny Clausi	Chairperson of the Board of Commissioners
The Honorable Robert B. Sacavage	President Judge

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).