

ATTESTATION ENGAGEMENT

Clerk of the Court of Common
Pleas/Probation Department/
Prothonotary/Clerk of Orphans' Court/
Recorder of Deeds/Register of Wills
Fulton County, Pennsylvania
For the Period
January 1, 2009 to December 31, 2013

July 2015



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Eileen H. McNulty
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/Probation Department/Prothonotary/Clerk of Orphans' Court/Register of Wills/Recorder of Deeds, Fulton County, Pennsylvania, for the period January 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 office's management is responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

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

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

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 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 Statement is free from material misstatement, we performed tests of the County Officer's 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 Officer 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/Probation Department/Prothonotary/Clerk of Orphans' Court/Register of Wills/Recorder of Deeds, Fulton 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 dark ink, appearing to read "Eugene A. DePasquale", with a long, sweeping horizontal line extending to the right.

June 9, 2015

Eugene A. DePasquale
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT
FULTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Department of Transportation	
Title 75 Fines	\$ 99,535
Department of Revenue Court Costs	16,417
Crime Victims' Compensation Costs	35,608
Crime Commission Costs/Victim Witness Services Costs	23,505
Domestic Violence Costs	4,507
Emergency Medical Services Fines	2,563
DUI - ARD/EMS Fees	3,700
CAT/MCARE Fund Surcharges	27,824
Judicial Computer System/Access to Justice Fees	17,553
Offender Supervision Fees	105,751
Constable Service Surcharges	146
Criminal Laboratory Users' Fees	19,792
Probation and Parole Officers' Firearm Education Costs	3,596
Substance Abuse Education Costs	27,474
Office of Victims' Services Costs	29,188
Miscellaneous State Fines and Costs	<u>136,163</u>
Total receipts (Note 2)	553,322
Disbursements to Commonwealth (Note 4)	<u>(553,068)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	254
Examination adjustments (Note 6)	<u>(254)</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
FULTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Writ Taxes	\$ 908
Divorce Complaint Surcharges	2,070
Judicial Computer System/Access To Justice Fees	30,693
Protection From Abuse Surcharges and Contempt Fines	2,430
Criminal Charge Information System Fees	<u>795</u>
Total Receipts (Note 2)	36,896
Commissions (Note 3)	<u>(27)</u>
Net Receipts	36,869
Disbursements to Commonwealth (Note 4)	<u>(36,874)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(5)
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013	<u><u>\$ (5)</u></u>

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

CLERK OF ORPHANS' COURT
FULTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Marriage License Taxes	\$	235
Marriage License Application Surcharges		4,700
Marriage License Declaration Fees		4,700
Judicial Computer System/Access To Justice Fees		<u>7,623</u>
Total Receipts (Note 2)		17,258
Disbursements to Commonwealth (Note 4)		<u>(17,258)</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.

RECORDER OF DEEDS
FULTON COUNTY
REALTY TRANSFER TAXES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Realty Transfer Taxes (Note 2)	\$ 1,081,003
Commissions (Note 3)	<u>(10,810)</u>
Net Receipts	1,070,193
Disbursements to Commonwealth (Note 4)	<u>(1,070,465)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(272)
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013	<u><u>\$ (272)</u></u>

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

RECORDER OF DEEDS
FULTON COUNTY
WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Writ Taxes	\$ 6,371
Judicial Computer System/Access To Justice Fees	<u>188,731</u>
Total Receipts (Note 2)	195,102
Commissions (Note 3)	<u>(191)</u>
Net Receipts	194,911
Disbursements to Commonwealth (Note 4)	<u>(194,931)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	(20)
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2013	<u><u>\$ (20)</u></u>

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

REGISTER OF WILLS
FULTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

Receipts:

Inheritance Taxes	\$ 3,748,790
Disbursements and credits to Commonwealth (Note 4)	<u>(3,748,790)</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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 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

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, 2014.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 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 \$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. The fee was \$7.00 for the period January 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.

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.
- 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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- 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.

Recorder Of Deeds

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:

- 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.

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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

3. Commissions

Prothonotary:

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.

Recorder of Deeds/Register of Wills:

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

Register of Wills commissions of \$89,111.00 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statement.

Recorder of Deeds commissions of \$10,810.00 for Reality Transfer Taxes were withheld by the County from the Department of Revenue, and are reflected in the Statement.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 548,676
Commonwealth of Pennsylvania	149
State Police	3,119
Turnpike Commission	21
Department of Transportation	1,082
Liquor Control Board	<u>21</u>
Total	<u><u>\$ 553,068</u></u>

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 36,079
Administrative Office of Pennsylvania Courts	<u>795</u>
Total	<u><u>\$ 36,874</u></u>

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

4. Disbursements (Continued)

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ 17,258
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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	\$ 1,070,465
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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	\$ 194,931
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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

4. Disbursements (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 are comprised as follows:

Deposits into the Department of Revenue's cash management account	<u>\$ 3,748,790</u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2009 To December 31, 2013

Clerk Of The Court Of Common Pleas/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. It does not reflect adjustments disclosed by our examination.

Clerk Of Orphans' Court/Recorder of Deeds/Register of Wills

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue

6. Examination Adjustment - Clerk of the Court of Common Pleas January 1, 2009 to December 31, 2009

During our prior audit, January 1, 2005 to December 31, 2008, we determined that there was a credit due to the County of \$254.00. This credit was taken by the County in April 2009.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

7. County Officer Serving During Examination Period

Patty A. Suders Fix served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court/Recorder of Deeds/Register of Wills for the period January 1, 2009 to December 31, 2013.

Roger Strait served as Chief Probation Officer of the Probation Department for the period January 1, 2009 to September 30, 2010.

Daniel R. Miller served as Chief Probation Officer of the Probation Department for the period October 1, 2010 to December 31, 2013.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
RECORDER OF DEEDS/REGISTER OF WILLS
FULTON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Eileen H. McNulty
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 Patty A. Suders Fix Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court/
Recorder of Deeds/Register of Wills

The Honorable Rodney McCray President/Chairperson of the Board of Commissioners

Mr. Daniel R. Miller Chief Probation Officer

This report is a matter of public record and is available online at <http://www.PaAuditor.gov>.
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@PaAuditor.gov.