

# ATTESTATION ENGAGEMENT

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## Clerk of the Court of Common Pleas and Probation and Parole Department Perry County, Pennsylvania For the Period January 1, 2013 to December 31, 2016

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July 2018



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 C. Daniel Hassell  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas and Probation and Parole Department, Perry County, Pennsylvania (County Officer), for the period January 1, 2013 to December 31, 2016, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The County Offices' management is responsible for presenting this Statement in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on this Statement 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are mandated by Section 401(b) 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 Section 401(b) of *The Fiscal Code*.

## Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above, for the period January 1, 2013 to December 31, 2016, is presented in accordance with the criteria set forth in Note 1, in all material respects.

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 Statement; 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 Statement. 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement 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 Statement 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 over reporting on the Statement was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement 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 Offices' 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*. However, we did note a matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Clerk of Courts) - Recurring.

Independent Auditor's Report (Continued)

The examination finding contained in this report cites conditions that existed in the operation of the County Office during the previous engagement period and were not corrected during the current examination period. The County Office should strive to implement the recommendations and corrective actions noted in this report.

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

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas and Probation and Parole Department, Perry 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.



Eugene A. DePasquale  
Auditor General

July 3, 2018

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CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

Receipts:

Department of Transportation		
Title 75 Fines	\$	189,715
Department of Revenue Court Costs		38,569
Crime Victims' Compensation Costs		75,044
Crime Commission Costs/Victim Witness Services Costs		51,058
Domestic Violence Costs		10,964
Emergency Medical Services Fines		11,944
DUI - ARD/EMS Fees		8,400
CAT/MCARE Fund Surcharges		55,867
Judicial Computer System/Access to Justice Fees		54,142
Offender Supervision Fees		300,131
Constable Service Surcharges		46
Criminal Laboratory Users' Fees		110,247
Probation and Parole Officers' Firearm Education Costs		8,233
Substance Abuse Education Costs		59,136
Office of Victims' Services Costs		25,541
Miscellaneous State Fines and Costs		<u>239,295</u>
 Total receipts (Note 2)		 1,238,332
 Disbursements to Commonwealth (Note 3)		 <u>(1,236,679)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		  1,653
 Examination Adjustments (Note 5)		 <u>(1,653)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2013 to December 31, 2016	  \$	  <u><u>-</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS AND  
 PROBATION AND PAROLE DEPARTMENT  
 PERRY COUNTY  
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2013 TO DECEMBER 31, 2016

1. Criteria

The Statement of Receipts and Disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The Statement was 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

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.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 1,236,533
Liquor Control Board	146
	146
 Total	 \$ 1,236,679
	1,236,679

4. Balance Due Commonwealth (County) For The Period January 1, 2013 To December 31, 2016

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  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

5. Examination Adjustment

During our prior audit, April 1, 2005 to December 31, 2012, we determined that there was a balance due to Perry County of \$1,653.00. This balance due was taken as a credit from the Department of Revenue in July 2015.

6. County Officers Serving During Examination Period

Brenda J. Albright served as the Clerk of the Court of Common Pleas for the period January 1, 2013 to December 31, 2016.

Thomas Radel served as Chief Officer of the Probation and Parole Department for the period January 1, 2013 to December 31, 2016.



CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Clerk of Courts) -  
Recurring**

We cited the Clerk of Courts for inadequate assessment of fines, costs, fees, and surcharges in the prior examination report, for the period April 1, 2005 to December 31, 2012. Our current examination found that the office did not correct this issue.

Our examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 55 cases tested, we noted the following discrepancies:

- There were 3 cases in which Department of Revenue Court Costs were not assessed.
- There were 3 cases in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees were not assessed properly.
- There was 1 case in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees were not assessed.
- There was 1 case in which Crime Victims Compensation Costs, Domestic Violence Costs, and Victim Witness Services Costs were not assessed.
- There were 2 cases in which the Substance Abuse Education Cost was not assessed.
- There was 1 case in which the Substance Abuse Education Cost was not assessed properly.
- There were 7 cases in which the County Probation and Parole Officers' Firearm Education and Training Cost was not assessed.
- There were 2 cases in which the DNA Cost was not assessed.
- There were 5 cases in which the Criminal Justice Enhancement Account Fee was not assessed properly.

This condition existed because the office failed to establish and implement an adequate system of internal controls over the assessment of fines, costs, fees, and surcharges as recommended in our prior examination report.

CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Clerk of Courts) -  
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. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- Title 42 Pa. C.S.A. § 3733 provides for the collection of Judicial Computer System/Access to Justice (JCS/ATJ) Fees.
- Title 18 P.S. § 11.1101 authorizes a \$35 Crime Victim's Compensation Cost to be assessed for use by the Crime Victim's Compensation Board for payment to victims and technical assistance and a \$25 Victim Witness Services Cost for use by the Commission on Crime and Delinquency for victim witness service grants and technical assistance in non-victim compensation related areas.
- 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.
- 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 61 Pa. C.S.A. § 332.8 provides for the collection of the County Probation and Parole Officers' Firearm Education and Training Cost. A \$5 cost is assessed against any defendant who accepts Accelerated Rehabilitative Disposition or pleads guilty or nolo contendere or is convicted of a felony or misdemeanor.
- 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.

CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Clerk of Courts) -  
Recurring (Continued)**

- Effective November 10, 2007, Title 42 Pa. C.S.A. § 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**

No formal response was offered at this time.

**Auditor Conclusion**

This is a recurring finding. We strongly recommend that the office comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that:

- The Clerk of Courts office review the laws to ensure that the fines, costs, fees and surcharges are assessed as mandated by law.
- The Clerk of Courts office attempt to identify all existing liabilities associated with the office bank account and any unidentified funds should be accounted for under normal escheat procedures.
- The Probation and Parole office establish and implement an adequate system of internal controls over manual receipts.
- The Probation and Parole office review the laws, as it would apply to the probation supervision fee to ensure that it is assessed as mandated by law.

The Clerk of Courts office complied with our second bulleted recommendation but not the first bulleted recommendation. Please see current year finding for additional information. Additionally, the Probation and Parole office complied with our third and fourth bulleted recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND  
PROBATION AND PAROLE DEPARTMENT  
PERRY COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

**The Honorable C. Daniel Hassell**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable Thomas B. Darr**  
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 Brenda J. Albright**  
Clerk of the Court of Common Pleas

**The Honorable Kathy A. Morrow**  
President Judge

**The Honorable Brenda K Benner**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).