

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXAMINATION REPORT
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008



CLERK OF THE COURT OF COMMON PLEAS

ALLEGHENY COUNTY

EXAMINATION REPORT

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Daniel P. Meuser
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, Allegheny County, Pennsylvania (County Officer), for the period January 1, 2004 to January 6, 2008, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). This Statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this Statement based on our examination.

Except as discussed in the fourth paragraph, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statement 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 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)

As discussed in Finding No. 2, required computer downtime manual receipt procedures were not always followed. The County Officer failed to only issue pre-numbered manual receipts. In addition, there was no control over manual receipts that were issued and receipts that were not unissued. Without these records, we could not perform our standard examination procedures. As a result, the scope of our examination of the County Officer Statement was limited, and we were unable to satisfy ourselves by other examination procedures.

In our opinion, except for the effects, if any, of the matters noted in the preceding paragraph, the Statement referred to above presents, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period ended January 6, 2008, 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 Statement 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 Statement is 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 Statement 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 Statement 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 Statement:

- Inadequate Internal Control Over Receipts.
- Inadequate Internal Controls Over Manual Receipts.

Independent Auditor's Report (Continued)

- Inadequate Internal Controls Over The Bank Accounts.
- Inadequate Collection Agency Procedures.
- Inadequate Segregation Of Duties.

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 Statement will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider all the significant deficiencies described above to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. 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 Internal Controls Over Bail Forfeitures.
- Inadequate Assessment of Fines, Costs, Fees, And Surcharges.

We are concerned in light of the County Officer's failure to correct a previously reported finding regarding computer downtime manual receipt procedures. Additionally, during our current examination, we noted several significant weaknesses in the internal controls over receipts, bank accounts, collection agency procedures, segregation of duties, bail forfeitures, and assessment of Commonwealth fines, costs, fees, and surcharges. These significant deficiencies increase the risk for funds to be lost or misappropriated. Additionally, the incorrect assessment of fines, costs, fees, and surcharges resulted in the defendant not being assessed the proper amounts associated with the violation; and/or a loss of revenue to the Commonwealth and County. The County Officer should strive to implement the recommendations and corrective action noted in this examination report.

Independent Auditor's Report (Continued)

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.

A handwritten signature in black ink that reads "Jack Wagner". The signature is written in a cursive, flowing style.

February 16, 2011

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

Receipts:

Department of Transportation		
Title 75 Fines	\$	589,165
Overweight Fines		1,821
Department of Revenue Court Costs		441,016
Crime Victims' Compensation Costs		1,104,043
Crime Commission Costs/Victim Witness Services Costs		917,113
Domestic Violence Costs		92,034
Emergency Medical Services Fines		148,063
DUI - ARD/EMS Fees		267,957
CAT/MCARE Fund Surcharges		1,084,687
Judicial Computer System		255,173
Access to Justice Fees		26,554
Offender Supervision Fees		4,711,589
Constable Service Surcharges		11,131
Criminal Laboratory Users' Fees		41,024
Probation and Parole Officers' Firearm Education Costs		109,795
Substance Abuse Education Costs		725,496
Office of Victims' Services Costs		41,099
Miscellaneous State Fines and Costs		<u>872,710</u>
 Total receipts (Note 2)	 \$	 11,440,470
 Disbursements to Commonwealth (Note 3)		 <u>(11,540,859)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (100,389)
 Examination adjustments (Finding No. 6)		 <u>3,055</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2004 to January 6, 2008	 \$	 <u><u>(97,334)</u></u>

Notes to the statement of receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

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	<u>\$ 11,540,859</u>
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4. Balance Due Commonwealth (County) For The Period January 1, 2004 To January 6, 2008

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. It does not reflect adjustments disclosed by our examination. Refer to Finding No. 6.

CLERK OF THE COURT OF COMMON PLEAS
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 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
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5. Reconciliation Of Settled Reports

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 1, 2004 to January 6, 2008:

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2004			
January	\$ -	\$ -	\$ -
February	-	-	-
March	1,027	-	1,027
April	-	-	-
May	-	-	-
June	52	-	52
July	(20,500)	-	(20,500)
August	1,342	-	1,342
September	(26,496)	-	(26,496)
October	1,653	-	1,653
November	(25,151)	-	(25,151)
December	(21,122)	-	(21,122)
2005			
January	28	-	28
February	179	-	179
March	1,820	-	1,820
April	-	-	-
May	(387)	-	(387)
June	(2,921)	-	(2,921)
July	131	-	131
August	4	-	4
September	(1,236)	-	(1,236)
October	(453)	-	(453)
November	(1,115)	-	(1,115)
December	342	-	342

CLERK OF THE COURT OF COMMON PLEAS
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NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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5. Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2006			
January	\$ (1,432)	\$ -	\$ (1,432)
February	(1,488)	-	(1,488)
March	12	-	12
April	-	-	-
May	-	-	-
June	-	-	-
July	2,578	-	2,578
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
2007			
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	(5,157)	-	(5,157)
November	(2,099)	-	(2,099)
December	-	-	-
Balance due Commonwealth (County) per settled reports			(100,389)
Examination adjustments (See Finding No. 6)			3,055
Adjusted balance due Commonwealth (County) for the period of January 1, 2004 to January 6, 2008			<u>\$ (97,334)</u>

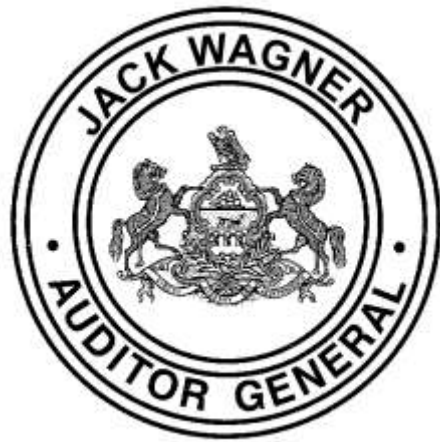
CLERK OF THE COURT OF COMMON PLEAS
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NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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6. County Officer Serving During Examination Period

George F. Matta, II served as the Clerk of the Court of Common Pleas for the period January 1, 2004 to January 6, 2008.

7. Subsequent Event

It should be noted that the Allegheny County Clerk of the Court of Common Pleas' office as of January 7, 2008, by way of a Home Rule Charter passed in November 2007, was merged with the Prothonotary, Register of Wills and Clerk of Orphans' Court and was converted to the Department of Court Records of Allegheny County. A Director was appointed as the Clerk of Records and began to serve in that appointed position as of January 8, 2008.



CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

Finding No. 1 - Inadequate Internal Control Over Receipts

Our examination disclosed that receipts were not always deposited on the same day as collected. Of 40 receipts tested, 11 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 4 days.

In addition, the office was unable to provide us with the cash receipts journals for January, February, May, and June of 2005 as well as five different deposit slips.

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

A good system of internal controls ensures that:

- All monies collected are deposited in the bank at the end of every day.
- All cash receipts journals and deposit slips are available for our examination.

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

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
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Finding No. 2 - Inadequate Internal Controls Over Manual Receipts

Manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts.

Our examination disclosed that because of significant weaknesses over the internal control of manual receipts, we could not perform a manual receipts test. This condition limited the scope of our examination and we were unable to satisfy ourselves using other testing procedures. Our examination of the accounting records for the office disclosed deficiencies in the internal controls over receipts. The County Officer failed to:

- Maintain a downtime manual receipts log or ledger to record the issuance of manual receipts. Consequently, a population of manual receipts could not be determined.
- Issue only pre-numbered receipts.
- Record all items on the manual receipt such as date issued, docket number, method of payment and remitter's name.

Good internal accounting controls ensure that:

- Manual receipts are accounted for and maintained.
- Manual receipts are all pre-numbered and issued in numerical sequence.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- Information on the computer-generated receipt amount should agree with the amount recorded on the manual receipt.
- Manual receipts are completed to include all required information, including the receipt date and the signature of the person collecting money.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.

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Finding No. 2 - Inadequate Internal Controls Over Manual Receipts (Continued)

- A manual receipt log should be maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.
- Only official Common Pleas Case Management System (CPCMS) manual receipts and log, that are available through the computer system, are used.

These conditions existed because the clerk of court failed to establish and implement an adequate system of internal controls over computer downtime manual receipts.

Adherence to good internal accounting controls and the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over collections.

This condition was cited in the prior audit period ending December 31, 2003.

Recommendation

We again recommend that the clerk of court establish and implement an adequate system of internal controls over computer downtime manual receipts as noted above.

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

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Finding No. 3 - Inadequate Internal Controls Over The Bank Accounts

Our examination disclosed that the office had 11 bank accounts at December 31, 2007, of which 10 have significant internal control weaknesses.

In the Clerk of Common Pleas System General Account, we discovered that:

- Recorded obligations exceeded cash on hand in the checking account in the amount of \$2,473.
- Bank reconciliations were not always prepared.
- There were 74 outstanding checks totaling \$9,503 dated from June 7, 2006 to June 20, 2007, that were still outstanding as of December 31, 2007.

As for the other nine accounts, there were no undisbursed funds report associated with these accounts. The bank statement balances of each of these accounts, as of December 31, 2007, are listed below:

Cash Bond II	\$ 121,799.22
Restitution II	7,120.28
DJ Summary Appeals	4,367.00
CIMS General Fund	906,628.91
Blackrock Provident Investment	1,500,000.00
Huntington Bank CD	455,382.03
Individual Bondsman Forfeiture	13,697.57
Bondsman Forfeiture	1,554,171.47
Sweep Checking National City	<u>1,090,216.34</u>
Total Unidentified Funds Held In Escrow	<u><u>\$ 5,653,382.82</u></u>

The failure to reconcile the bank balance to undisbursed funds each month could result in monies not being disbursed to whom they are due.

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

CLERK OF THE COURT OF COMMON PLEAS
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Finding No. 3 - Inadequate Internal Controls Over The Bank Accounts (Continued)

A good system of internal controls ensures that for each bank account:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- Funds are disbursed timely and accurately.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 90 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank accounts, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

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

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

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Finding No. 4 - Inadequate Collection Agency Procedures

The Clerk of the Court of Common Pleas (Clerk) was utilizing three collection agencies (Agencies). When cases are deemed uncollectible by the Clerk, the Clerk uses Agencies to pursue payments on these cases.

Our examination of the records relating to the Agencies disclosed that there was no accountability over the cases that were sent to the Agencies by the Clerk. According to Clerk personnel, they supplied the Agencies with a list of cases. The Clerk could not provide us with an in-house list of these cases. We did receive a list from the Agencies, but this only confirmed the list of cases at the Agencies and not what was actually given them by the Clerk.

A good system of internal control requires that all records be maintained until audited.

Without a good system of internal control over funds received by the office, the potential is increased that funds could be lost or misappropriated.

Recommendation

We recommend that the Clerk improve internal controls over collection agencies by maintaining a list of cases sent to each of the Agencies.

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

CLERK OF THE COURT OF COMMON PLEAS
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Finding No. 5 - Inadequate Segregation Of Duties

Our examination disclosed that one employee in the office was responsible for performing all accounting functions over the bail collections and disbursements in addition to reconciling the bank account with no oversight and review.

As a result of this internal control weakness, this employee was able to delete Excel and Access files without the knowledge and/or consent of management. The Director of Finance/Restitution was able to restore said files from a back-up system.

In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash. These duties should be segregated and rotated daily. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily. The reviewer should sign and date the records and documents reviewed.

A good system of internal control requires adequate segregation of duties.

Without adequate segregation of duties, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because office personnel were not cross-trained. Additionally, duties involving the handling of cash and maintaining accounting records were not rotated daily.

Recommendation

We recommend that the office provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
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Finding No. 6 - Inadequate Internal Controls Over Bail Forfeitures

Our examination disclosed that of 856 cases tested, there were 27 cases in which bail forfeitures were erroneously remitted to the county, resulting in a balance due the Commonwealth of \$3,055. Refer to Exhibit below.

Item No.	Case Number	Month Year	Local (L) Arrest	Section Violation	Amount of Forfeiture	Amount Due State
1	CR-0011500-2004	Feb-06	L	3733	\$ 550.00	\$ 275.00
2	CR-0013809-2005	Sep-06	L	3733	455.00	227.50
3	CR-0013052-2005	Sep-06	L	3743	75.00	37.50
4	CR-0007532-2005	Oct-06	L	3733	455.00	227.50
5	CR-0012584-2005	Dec-06	L	3733	455.00	227.50
6	CR-0011092-2005	May-07	L	7122	265.00	132.50
7	CR-0010478-2004	Oct-06	S	3802	170.00	85.00
8	CR-0009386-2007	Jan-07	L	7122	75.00	37.50
9	CR-0007381-2006	Jan-07	L	3733	170.00	85.00
10	CR-0012861-2006	Feb-07	L	3733	75.00	37.50
11	CR-0012007-2006	Apr-07	S	3802	75.00	37.50
12	CR-0014792-2006	Apr-07	L	3733	75.00	37.50
13	CR-0011912-2006	May-07	L	1543	75.00	37.50
14	CR-0003497-2001	Apr-07	S	3731	75.00	37.50
15	CR-0009451-2006	Aug-07	L	7122	170.00	85.00
16	CR-0003096-2007	Aug-07	L	7122	265.00	132.50
17	CR-0014756-1998	Aug-07	L	3743	170.00	85.00
18	CR-0015547-2003	Sep-07	L	7122	170.00	85.00
19	CR-0009037-2005	Apr-07	L	7122	75.00	37.50
20	CR-0006655-2007	Oct-07	L	3733	170.00	85.00
21	CR-0004077-1998	Oct-07	S	3731	75.00	37.50
22	CR-0015639-2006	Jul-06	L	7122	75.00	37.50
23	CR-0007627-2007	Nov-07	L	3733	75.00	37.50
24	CR-0008024-2007	Nov-07	L	3733	265.00	132.50
25	CR-0014612-2005	Nov-07	L	7122	930.00	465.00
26	CR-0003410-2000	Jul-06	S	3731	170.00	85.00
27	CR-0010537-2003	Jul-05	L	7122	455.00	227.50
					<u>\$6,110.00</u>	<u>\$3,055.00</u>

CLERK OF THE COURT OF COMMON PLEAS
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Finding No. 6 - Inadequate Internal Controls Over Bail Forfeitures (Continued)

In addition, because of the lack of accountability over bail forfeitures, a complete population of forfeited bail could not be determined.

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.

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

Recommendations

We 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). We also recommend that the office establish and implement procedures to ensure that all bail forfeitures are properly accounted for and maintained.

Management's Response And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

CLERK OF THE COURT OF COMMON PLEAS
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FINDINGS AND RECOMMENDATIONS
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Finding No. 7 - Inadequate Assessment of Fines, Costs, Fees, And Surcharges

Our examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 60 cases tested, we noted the following discrepancies:

- There were five cases in which Department of Revenue Court Costs were not assessed properly.
- There were 13 cases in which the Judicial Computer System/Access To Justice Fees were assessed in error.
- There were three cases in which the Offender Supervision Fee was not assessed.
- There were 12 cases in which the Emergency Medical Services (EMS) Fine was not assessed.
- There were five cases in which the Catastrophic Fund Surcharge was not assessed.
- There were three cases in which the Constable Education and Training Surcharge was not assessed.

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 Fees (JCS/ATJ). It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases.
- 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 Service Fine.
- Title 75 Pa. C.S.A. § 6506(a) provides for the collection of the Catastrophic Fund Surcharge.

CLERK OF THE COURT OF COMMON PLEAS
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Finding No. 7 - Inadequate Assessment of Fines, Costs, Fees, And Surcharges (Continued)

- Title 42 Pa.C.S.A. § 2949 (b) provides for the collection of the Constable Education and Training Surcharge. If service is performed by a constable or deputy constable, a \$5 fee per docket for criminal and summary cases shall be maintained and collected.

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.

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

Recommendation

We 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 And Auditor's Conclusion

See Page 22 for Management's Response and Auditor's Conclusion.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
MANAGEMENT'S AND RESPONSE AND AUDITOR'S CONCLUSION
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

Management's Response

The Director of the Department of Court Records responded as follows:

The audit period of this audit covers a time when the former Clerk of Courts was in office. Since the creation of the Department of Court Records on January 8, 2008, the Department has been aware of the issues identified in the written findings and has been working to correct the issues.

Further, the Department of Court Records has been made aware that the Clerk of Courts was improperly sending state agency restitution payments directly to state agencies, despite instructions to send state restitution payments to the Department of Revenue. The Department of Court Records is sending state restitution payments to the Department of Revenue and agrees that all payments by the Allegheny County Clerk of Courts during the audit period were due to the Commonwealth, even if the proper state agency was not identified. The Department of Court Records affirms that no further balance is owed to the Commonwealth for the audit period.

Auditor's Conclusion

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

As for the comment regarding improperly sending state agency restitution payments directly to state agencies instead of to the Department of Revenue, this refers to our statement of receipts and disbursements on page 5. There is a balance due the county based on the documentation provided to us by the auditee. However, the Department of Revenue has been in contact with the office and indicated that there was no balance due the county. This is a matter between the Director of the Department of Court Records and the Department of Revenue as to how this issue will be resolved.

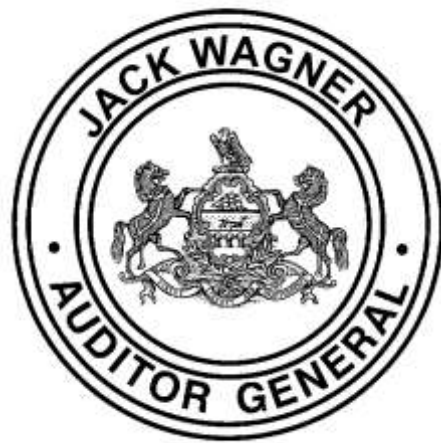
CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

Comment - Compliance With Prior Audit Recommendations

During our prior examination, we recommended:

- That the Clerk of the Court of Common Pleas and the District Attorney's Office should coordinate their efforts to assure that the Commonwealth and the victims of crime both receive their entitled collections.
- That the Clerk of the Court of Common Pleas review its records and make necessary changes to ensure that monies due the Office are assessed and remitted properly.

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



CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO JANUARY 6, 2008

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	Director, Department of Court Records
The Honorable Robert M. McCord	Pennsylvania State Treasurer
The Honorable Chelsa Wagner	Controller
The Honorable Rich Fitzgerald	Allegheny County Executive
The Honorable Donna Jo McDaniel	President Judge

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.