



CLERK OF THE COURT OF COMMON PLEAS

SCHUYLKILL COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 21, 2005 TO DECEMBER 31, 2008

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

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

Mr. Dan Meuser
Acting 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, Schuylkill County, Pennsylvania (County Officer), for the period January 21, 2005 to December 31, 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. 3, there were inadequate controls over manual receipts. Without these records, we could not perform our standard examination procedures. As a result, the scope of our examination of the County Officer's 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 December 31, 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 Controls Over The Bank Account.
- Inadequate Internal Controls Over Receipts.

Independent Auditor's Report (Continued)

- Inadequate Internal Controls Over Manual Receipts.
- Inadequate Assessment Of Fines, Costs, Fees, And Surcharges.

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. However, of the significant deficiencies described above, we consider the first three bulleted deficiencies to be material weaknesses.

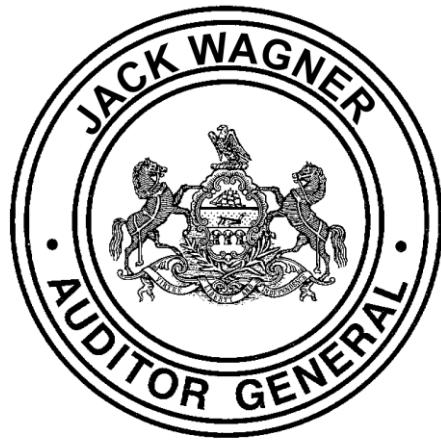
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We are concerned in light of the County Officer's failure to correct previously reported findings regarding inadequate assessment of fines, costs, fees and surcharges and inadequate internal controls over the bank account. Additionally, during our current examination, we noted several significant weaknesses in the internal controls over receipts that need corrective action. These significant deficiencies increase the risk for funds to be lost or misappropriated. Additionally, the incorrect assessment of the fines, costs, fees and surcharges resulted in the defendant not being assessed the proper amount of surcharges and costs associated with the violation; which caused a loss of revenue to the Commonwealth and/or County. The County Officer should strive to implement the recommendations and corrective action noted in this examination report.

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

August 23, 2010

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Receipts:

Department of Transportation		
Title 75 Fines	\$	137,997
Overweight Fines		1,973
Department of Revenue Court Costs		54,476
Crime Victims' Compensation Costs		245,071
Crime Commission Costs/Victim Witness Services Costs		199,570
Domestic Violence Costs		13,409
Emergency Medical Services Fines		24,174
DUI - ARD/EMS Fees		23,359
CAT/MCARE Fund Surcharges		109,286
Judicial Computer System/Access to Justice Fees		73,236
Offender Supervision Fees		945,409
Constable Service Surcharges		5
Criminal Laboratory Users' Fees		12,615
Probation and Parole Officers' Firearm Education Costs		12,859
Substance Abuse Education Costs		165,117
Office of Victims' Services Costs		42,267
Miscellaneous State Fines and Costs		<u>169,166</u>
 Total receipts (Note 2)	 \$	 2,229,989
 Disbursements to Commonwealth (Note 3)		 <u>(2,236,975)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (6,986)
 Examination adjustment (Note 6)		 <u>30</u>
 Adjusted balance due Commonwealth (County) for the period January 21, 2005 to December 31, 2008	 \$	 <u><u>(6,956)</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 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:

Checks issued to:

Department of Revenue	\$ 2,187,257
Department of Environmental Protection	307
Department of General Services	16
Department of Veterans Affairs	1
Lottery Commission	39
Office of Attorney General	12,739
State Police	30,787
Game Commission	400
Bureau of Victims' Services	307
Department of Labor and Industry	1,387
Department of Public Welfare	3,338
Department of Transportation	<u>397</u>
Total	<u>\$ 2,236,975</u>

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

4. Balance Due Commonwealth (County) For The Period January 21, 2005 To December 31, 2008

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.

5. Reconciliation Of Settled Reports

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 21, 2005 to December 31, 2008:

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2005			
January	\$ (10)	\$ -	\$ (10)
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	(1,806)	-	(1,806)
September	(1,471)	-	(1,471)
October	(1,831)	-	(1,831)
November	(1,415)	-	(1,415)
December	(555)	-	(555)
2006			
January	-	-	-
February	-	-	-
March	89	-	89
April	(11)	-	(11)
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	30	-	30
December	-	-	-

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

5. Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2007			
January	\$ -	\$ -	\$ -
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
2008			
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	(6)	-	(6)
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
Balance due Commonwealth (County) per settled reports			(6,986)
Examination adjustment (Note 6)			30
Adjusted balance due Commonwealth (County) for the period January 21, 2005 to December 31, 2008			<u>\$ (6,956)</u>

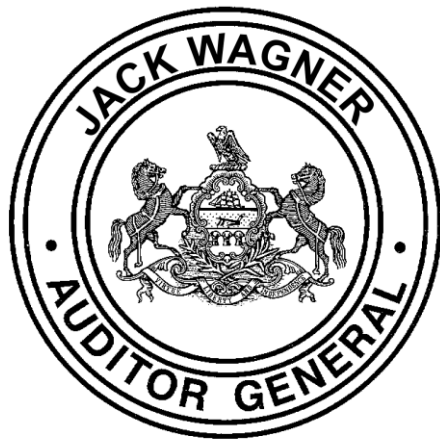
CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

6. Examination Adjustment

During our prior audit, January 1, 2002 to January 20, 2005, we determined that there was a balance due to the County of \$30. This credit due was taken in November 2006.

7. County Officer Serving During Examination Period

Stephen Lukach, Jr. served as the Clerk of the Court of Common Pleas for the period January 21, 2005 to December 31, 2008.



CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Finding No. 1 - Inadequate Internal Controls Over The Bank Account

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations were not prepared timely.
- There was no accountability over undisbursed funds. There was an adjusted bank balance of \$30,676 without a corresponding liabilities report indicating to whom the monies were due.
- There were 1,064 outstanding checks totaling \$22,098, dated from February 22, 2005 to June 3, 2008, that were still outstanding as of February 28, 2010. This was based on the bank reconciliations prepared by the office in March 2010.

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

A good system of internal controls ensures that:

- 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.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 180 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 account, the possibility of funds being lost or misappropriated increases significantly.

This finding was cited in the prior audit period ending January 20, 2005.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Finding No. 1 - Inadequate Internal Controls Over The Bank Account (Continued)

Recommendation

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

Management's Response

The County Officer responded as follows:

We take exception to this finding. Bank reconciliations were prepared on a spread sheet but not in the CPCMS [Common Pleas Case Management System] computer system. We have been informed that they need to be done in the computer system. All reconciliations are completed and up to date in the computer system as of now [August 23, 2010.]

The long outstanding checks are restitution checks. The Auditor General's Office considers any check more than six months old to be outstanding. However, the Clerk of Courts office follows the escheat law which says that we can hold money up to five years while trying to locate the rightful owner. We now escheat all restitution checks after six months to comply with the Auditor General's policy.

Auditor's Conclusion

The last bank reconciliation provided by the County Officer that was "prepared on a spread sheet but not in the CPCMS computer system" was for the month of December 2005.

Any check that is not cashed within the month it was issued is considered to be an outstanding check. We recommend that any check that is over 180 days old should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds. It is not the Auditor General's policy to escheat all restitution checks after six months if they are not cashed. The office should follow Pennsylvania escheat laws which require the office to escheat money that is unclaimed for over five years.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Finding No. 2 - Inadequate Internal Controls Over Receipts

The Clerk of the Court of Common Pleas (Clerk) remits the daily collections, with deposit slip, to the County Treasurer. The Sheriff's Department then retrieves these collections and makes the deposit at the bank. There is no record of when these collections were remitted by the Clerk, collected by the Treasurer, nor when the Sheriff retrieved these collections for deposit. Our review of the accounting records disclosed the following deficiencies in the internal controls receipts:

- Of 40 receipts tested, 39 were not deposited on the same day as collected. The time lapse from the date of receipt at the Clerk's office to the subsequent date of deposit at the bank ranged from 2 days to 25 days.
- The office copy of the bank deposit slip was not validated by the bank on all 40 deposit slips tested as to the amount of checks and cash deposited.

It should be noted that the testing of the receipts indicated that the total amount receipted equaled the total amount deposited.

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.
- The amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated.

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.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

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

Management's Response

The County Officer responded as follows:

We have changed our procedure to take deposits to the bank on a daily basis. When we used the deposit system of taking the deposit to the treasurer's office we often would miss the afternoon run which meant the money would go down the next afternoon and the bank might not process it until the third day.

We only received a receipt for the total amount of the deposit.

During the audit period the bank that we used did not validate deposit slips. As of August 2010, they now do.

Auditor's Conclusion

Although the Clerk indicated that they take the deposit to the Treasurer's office the next afternoon and it did not get processed until the third day, testing indicated that the average time lapse from date of receipt at the Clerk's office to the subsequent date of deposit at the bank was eight days.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
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Finding No. 3 - 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 required manual receipt procedures were not always followed. Of 25 receipts tested, we noted the following:

- There were three instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt ranged from 10 days to 33 days.
- There were 24 instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

Manual receipt Nos. 60323 through 60681 could not be located and were not available for examination.

We further noted that a manual receipts log was not maintained to record the issuance of manual receipts. Consequently, a population of manual receipts could not be determined.

Good internal accounting controls ensure that:

- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- Manual receipts are accounted for and maintained.
- A manual receipt log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Finding No. 3 - Inadequate Internal Controls Over Manual Receipts (Continued)

- 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 office failed to establish and implement an adequate system of internal controls over manual receipts.

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

Adherence to good internal accounting controls would have ensured adequate internal controls over receipts.

Recommendation

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

Management's Response

The County Officer responded as follows:

On January 21, 2005, I distributed a memo to the office staff indicating that no manual receipts were to be used. The two individuals who issued these manual receipts have been informed of this violation of policy. Additionally, another memo was issued restating the office policy that no manual receipts are to be used.

Auditor's Conclusion

We again recommend that the office establish and implement procedures where manual receipts, issued and unissued, are safeguarded and reviewed for accountability.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Finding No. 4 - 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 14 cases in which the DUI-ARD-EMS fee was assessed in error.
- There were 13 cases in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees were not assessed properly.
- There were five cases in which the Criminal Justice Enhancement (CJEA) Fee was not assessed.
- There were six cases in which the CJEA fee was assessed in error.
- There were four cases in which the Domestic Violence Cost was not assessed.
- There were two cases in which the Substance Abuse Education Cost was not assessed properly.
- There were seven cases in which the Emergency Medical Services (EMS) Fine was not assessed properly.
- There were four cases in which the Catastrophic Loss Fund Surcharge was not assessed properly.

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.

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

- Title 35 P.S. § 6934 (b) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD) disposition.
- 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.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

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

- Effective November 10, 2007, Title 42 Pa.C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- 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).
- 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 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- Title 75 Pa. C.S.A. § 6506(a) provides for the collection of the Catastrophic Fund Surcharge.

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.

A similar finding was cited in the prior audit period ending January 20, 2005.

Recommendation

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

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

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

Management's Response

The County Officer responded as follows:

The exceptions noted are the result of our office following the sentencing order of the Judge. We will notify the court of this finding.

Auditor's Conclusion

Although there were some instances where the Judge's orders did not indicate to assess certain costs, there were instances where the office did not assess the proper amount of fines, costs, fees, and surcharges as mandated by law.

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
COMMENT
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office should require the IT Department to provide monitoring reports which include the date, time, reason for change(s), change(s) made, and who made the change(s) when changes to the County's data are made outside of normal processing. The County should routinely review these reports to determine that access was appropriate and that data was not improperly altered.
- That users should be required to periodically change their passwords.
- That the office should require the IT Department to obtain written authorization from the Clerk of Courts before making any changes to the system.
- That office officials should consult legal counsel about how to protect the County's interests in the event that errors or fraud occur as a result of employees accessing the County's data.

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

CLERK OF THE COURT OF COMMON PLEAS
SCHUYLKILL COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 21, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

Mr. Dan Meuser
Acting Secretary
Pennsylvania Department of Revenue

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

The Honorable Stephen Lukach, Jr.	Clerk of the Court of Common Pleas
The Honorable Melinda G. Kantner	Controller
The Honorable Robert M. McCord	Pennsylvania State Treasurer
The Honorable William E. Baldwin	Schuylkill County President Judge
The Honorable Mantura M. Gallagher	Chairwoman of the Board of Commissioners

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.