



CLERK OF THE COURT OF COMMON PLEAS/
PROBATION AND PAROLE OFFICE /PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT

FULTON COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 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

The Honorable C. Daniel Hassell
Secretary
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 and Parole Office/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Fulton County, Pennsylvania (County Officers), for the period January 1, 2005 to December 31, 2008, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*. These Statements are the responsibility of the county office's management. 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. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Commonwealth for the period ended December 31, 2008, 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 findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements 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 Statements are 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 Statements 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 Officers' 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 Officers' Statements that is more than inconsequential will not be prevented or detected by the County Officers' internal control.

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 Statements will not be prevented or detected by the County Officers' internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

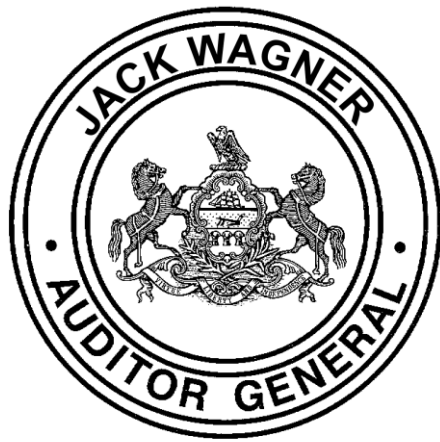
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Officers and is not intended to be and should not be used by anyone other than these specified parties.

June 10, 2010

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/
PROBATION AND PAROLE OFFICE
FULTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

Receipts:

Department of Transportation		
Title 75 Fines	\$ 48,900	
Department of Revenue Court Costs	8,721	
Crime Victims' Compensation Costs	25,660	
Crime Commission Costs/Victim Witness Services Costs	16,915	
Domestic Violence Costs	2,810	
Emergency Medical Services Fines	1,589	
DUI - ARD/EMS Fees	2,063	
CAT/MCARE Fund Surcharges	14,587	
Judicial Computer System/Access to Justice Fees	7,157	
Offender Supervision Fees	91,404	
Constable Service Surcharges	454	
Criminal Laboratory Users' Fees	8,564	
Probation and Parole Officers' Firearm Education Costs	2,077	
Substance Abuse Education Costs	12,963	
Office of Victims' Services Costs	16,333	
Miscellaneous State Fines and Costs	<u>52,058</u>	
 Total receipts (Note 2)		 \$ 312,255
 Disbursements to Commonwealth (Note 4)		 <u>(312,370)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 (115)
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period ending January 1, 2005 to December 31, 2008		 <u><u>\$ (115)</u></u>

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

PROBATION AND PAROLE OFFICE
 FULTON COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2005 TO DECEMBER 31, 2008

Receipts:

Bureau of Forestry Costs	\$	379	
State Police Costs		424	
Office of Inspector General Costs		<u>5,469</u>	
Total receipts (Note 2)			6,272
Disbursements to Commonwealth (Note 4)			<u>(6,272)</u>
Balance due Commonwealth (County)			-
Examination adjustments			<u>-</u>
Adjusted balance due Commonwealth (County) for the period ending January 1, 2005 to December 31, 2008			<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, 2005 TO DECEMBER 31, 2008

Receipts:

Writ Taxes	\$	676
Divorce Complaint Surcharges		1,940
Judicial Computer System/Access To Justice Fees		12,243
Protection From Abuse Surcharges and Contempt Fines		952
Criminal Charge Information System Fees		<u>576</u>
Total Receipts (Note 2)		16,387
Commissions (Note 3)		<u>(20)</u>
Net Receipts		16,367
Disbursements to Commonwealth (Note 4)		<u>(16,367)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2005 to December 31, 2008	\$	<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, 2005 TO DECEMBER 31, 2008

Receipts:

Realty Transfer Taxes (Note 2)	\$	1,520,396
Commissions (Note 3)		<u>(15,204)</u>
Net Receipts		1,505,192
Disbursements to Commonwealth (Note 4)		<u>(1,505,192)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2005 to December 31, 2008	\$	<u><u>-</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, 2005 TO DECEMBER 31, 2008

Receipts:

Writ Taxes	\$	7,106
Judicial Computer System/Access To Justice Fees		<u>104,100</u>
Total Receipts (Note 2)		111,206
Commissions (Note 3)		<u>(213)</u>
Net Receipts		110,993
Disbursements to Commonwealth (Note 4)		<u>(110,993)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2005 to December 31, 2008	\$	<u><u>-</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, 2005 TO DECEMBER 31, 2008

Receipts:

Inheritance Taxes (Note 2)	\$ 1,894,968
Disbursements to Commonwealth (Note 4)	<u>(1,894,968)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2005 to December 31, 2008	<u><u>\$ -</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, 2005 TO DECEMBER 31, 2008

Receipts:

Marriage License Taxes	\$	201
Marriage License Application Surcharges		4,020
Marriage License Declaration Fees		4,020
Judicial Computer System/Access To Justice Fees		<u>3,170</u>
Total Receipts (Note 2)		11,411
Disbursements to Commonwealth (Note 4)		<u>(11,411)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2005 to December 31, 2008	\$	<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 AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Title 72 P.S. Section 401 (b) of *The Fiscal Code*, which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted properly and to provide the Department of Revenue with a report to enable them to settle an account covering any delinquency.

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/Probation And Parole Office

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Department of Revenue and other state agencies. 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 \$10.00 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed for the filing of any legal paper to initiate a civil action or proceeding.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$25.00 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines represent fines of not less than \$100.00 nor more than \$1,000.00 imposed against a defendant who is found to be in violation of a protection from abuse order.
- Effective February 4, 1997, Act 119, 42 Pa. C.S.A. 1725 (a) (1) imposed a fee on all custody cases, regardless of whether custody is sought in a custody complaint, a count in a divorce action, or a count in a divorce counterclaim. 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 \$6.00 for the period January 1, 2005 to December 31, 2005, \$6.50 for the period January 1, 2006 to December 31, 2007, and \$7.00 for the period January 1, 2008 to December 31, 2008.

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Department of Revenue. 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, for filings after November 1, 2002, imposed for each filing of a deed, mortgage, or property transfer.

Register Of Wills

Receipts consist of monies collected on behalf of the Department of Revenue less commissions on these monies. These include monies collected for the following taxes and fees:

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

2. Receipts (Continued)

Register Of Wills (Continued)

- Inheritance Taxes represent inheritance taxes filed with the Register of Wills.
- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed for the initiation of any civil action or legal proceeding, including the filing of petitions for grants of letters, and first filing in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

For the purpose of reporting the collection of Judicial Computer System/Access To Justice Fees to the Department of Revenue, the office combined the Register of Wills and Clerk of Orphans' Court collections and reported them on the Clerk of Orphans' Court's monthly report. Therefore, the amount reported on the Clerk of Orphans' Court's statement of receipts and disbursements includes the fees collected for the office of the Register of Wills.

Clerk Of Orphans' Court

Receipts consist of monies collected on behalf of the Department of Revenue. 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 \$10.00 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13.00 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 \$10.00 (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 AND PAROLE OFFICE
 PROTHONOTARY/RECORDER OF DEEDS/
 REGISTER OF WILLS/CLERK OF ORPHANS' COURT
 FULTON COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2005 TO DECEMBER 31, 2008

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

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 Department of Revenue.

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 \$52,785 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statements.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
 PROTHONOTARY/RECORDER OF DEEDS/
 REGISTER OF WILLS/CLERK OF ORPHANS' COURT
 FULTON COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2005 TO DECEMBER 31, 2008

4. Disbursements To Department Of Revenue

Clerk Of The Court Of Common Pleas/Probation And Parole Office

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 308,415
Bureau of Forestry	576
State Police	140
Office of Inspector General	3,214
Turnpike Commission	<u>25</u>
Total	<u>\$ 312,370</u>

Probation And Parole Office

Probation and Parole Office checks issued to:

Bureau of Forestry	\$ 379
State Police	424
Office of Inspector General	<u>5,469</u>
Total	<u>\$ 6,272</u>

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 15,791
Administrative Office of Pennsylvania Courts	<u>576</u>
Total	<u>\$ 16,367</u>

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

4. Disbursements To Department Of Revenue (Continued)

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	\$ <u>1,505,192</u>
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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	\$ <u>110,993</u>
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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>1,894,968</u>
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CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

4. Disbursements To Department Of Revenue (Continued)

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ <u>11,411</u>
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5. Balance Due Department Of Revenue/Commonwealth (County) For The Period
January 1, 2005 To December 31, 2008

Clerk Of The Court Of Common Pleas/Probation And Parole Office/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.

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

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

6. County Officers Serving During Examination Period

Patty A. Suders Fix served as Clerk of the Court of Common Pleas/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court during the period January 1, 2005 to December 31, 2008.

Roger Strait served as the Chief Probation Officer of the Probation and Parole Office during the period January 1, 2005 to December 31, 2008.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION AND PAROLE OFFICE
PROTHONOTARY/RECORDER OF DEEDS/
REGISTER OF WILLS/CLERK OF ORPHANS' COURT
FULTON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Department of Revenue

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania Courts
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/Recorder of Deeds/ Register of Wills/Recorder of Deeds/
The Honorable Bonnie Mellott-Keefer	Chairwoman of the Board of Commissioners
Mr. Roger Strait	Chief Probation Officer

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