



CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS

FOREST COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2008 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  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Probation Department/Prothonotary/Clerk of Orphans' Court/Recorder of Deeds/Register of Wills, Forest County, Pennsylvania (County Officers), for the period January 1, 2008 to December 31, 2008, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Inadequate Internal Control Over Receipts - Clerk Of The Court Of Common Pleas/Probation Department/Prothonotary.

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 Officer's internal control. Our consideration of the internal control over reporting on the Statements 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 the significant deficiency 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*.

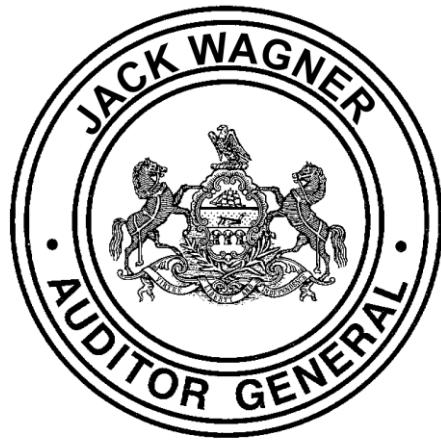
Independent Auditor's Report (Continued)

We are concerned in light of the County Officers' failure to correct previously reported finding regarding the inadequate internal control over receipts. This significant deficiency increases the risk for funds to be lost or misappropriated. The County Officers 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 Officers and is not intended to be and should not be used by anyone other than these specified parties.

March 2, 2010

JACK WAGNER  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
FOREST COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Department of Transportation			
Title 75 Fines	\$	7,487	
Department of Revenue Court Costs		1,365	
Crime Victims' Compensation Costs		3,594	
Crime Commission Costs/Victim Witness Services Costs		2,476	
Domestic Violence Costs		334	
Emergency Medical Services Fines		466	
DUI - ARD/EMS Fees		600	
CAT/MCARE Fund Surcharges		2,974	
Judicial Computer System		901	
Access to Justice Fees		201	
Offender Supervision Fees		10,782	
Criminal Laboratory Users' Fees		445	
Probation and Parole Officers' Firearm Education Costs		323	
Substance Abuse Education Costs		2,641	
Office of Victims' Services Costs		420	
Miscellaneous State Fines and Costs		<u>3,257</u>	
 Total receipts (Note 2)	 \$	 38,266	
 Disbursements to Commonwealth (Note 3)		 <u>(37,941)</u>	
 Balance due Commonwealth (County) per settled reports (Note 5)		  325	
 Examination adjustments (Note 6)		  <u>(325)</u>	
 Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2008	  \$	  <u><u>-</u></u>	

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



PROTHONOTARY  
FOREST COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Writ Taxes	\$	58
Divorce Complaint Surcharges		130
Judicial Computer System/Access To Justice Fees		1,180
Protection From Abuse Surcharges and Contempt Fines		50
Criminal Charge Information System Fees		<u>62</u>
Total Receipts (Note 2)		1,480
Commissions (Note 3)		<u>(2)</u>
Net Receipts		1,478
Disbursements to Commonwealth (Note 4)		<u>(1,478)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 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  
FOREST COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Marriage License Taxes	\$	17
Marriage License Application Surcharges		340
Marriage License Declaration Fees		340
Judicial Computer System/Access To Justice Fees		<u>180</u>
Total Receipts (Note 2)		877
Disbursements to Commonwealth (Note 4)		<u>(877)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 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  
 FOREST COUNTY  
 REALTY TRANSFER TAXES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Realty Transfer Taxes (Note 2)	\$	137,940
Disbursements to Commonwealth (Note 4)		<u>(137,940)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 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  
 FOREST COUNTY  
 WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Writ Taxes	\$	772
Judicial Computer System/Access To Justice Fees		<u>10,270</u>
Total Receipts (Note 2)		11,042
Commissions (Note 3)		<u>(23)</u>
Net Receipts		11,019
Disbursements to Commonwealth (Note 4)		<u>(11,019)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 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  
FOREST COUNTY  
INHERITANCE TAXES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Receipts:

Inheritance Taxes (Note 2)	\$	194,653
Disbursements to Commonwealth (Note 4)		<u>(194,653)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 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 DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

1. Criteria

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

The Statements were prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Clerk Of The Court Of Common Pleas/Probation Department

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

Prothonotary

Receipts are comprised of taxes, surcharges, fees and fines collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include monies collected for the following taxes, surcharges, fees, and fines:

- Writ Taxes represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for the filing of any legal paper to initiate a civil action or proceeding.

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

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$25 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Effective May 9, 2006, the surcharge was increased to \$100. Protection From Abuse Contempt Fines represent fines of not less than \$100 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order. Effective May 9, 2006, the fine was increased to a minimum of \$300 and maximum of \$1000.
- Criminal Charge Information System Fees represent a fee imposed on all custody cases. Of the fee imposed, 80% is payable to the Administrative Office of Pennsylvania Courts (AOPC) and 20% is payable to the County in which the action took place. The fee was \$7.00 for the period January 1, 2008 to December 31, 2008. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

Clerk Of Orphans' Court

Receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes, surcharges, and fees:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

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

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes and fees:

- The Pennsylvania Realty Transfer Tax is a documentary stamp tax of 1 percent on the value of the interest in real property transferred by deed.
- Writ Taxes represent a \$.50 tax imposed on various types of documents and a \$10 tax on notary public commissions processed through the office.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for each filing of deeds in any form, mortgages, mortgage assignments, mortgage releases, mortgage satisfaction pieces, installment sales agreements, leases for a term of 30 years or longer, and easements.

Register Of Wills

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

- Inheritance Taxes represent inheritance taxes filed with the Register of Wills.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee 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.



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

2. Receipts (Continued)

Register Of Wills (Continued)

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.

3. Commissions

Prothonotary

Acting in the capacity of an agent for the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed the county are not included in the balance due the Commonwealth.

Recorder Of Deeds/Register Of Wills

Acting in the capacity of an agent for the Commonwealth, the Recorder of Deeds/Register of Wills is authorized to collect a commission on the Commonwealth portion of taxes as follows:

<u>Tax</u>	<u>Commission</u>
Realty Transfer	1%
Writ	3%
Inheritance	4.25% \$1.00 to \$200,000.00
	1.75% next \$800,000.00
	.50% thereafter

Recorder of Deeds commissions of \$1,379 for Realty Transfer Taxes and Register of Wills commissions of \$8,273 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 DEPARTMENT/  
 PROTHONOTARY/CLERK OF ORPHANS' COURT/  
 RECORDER OF DEEDS/REGISTER OF WILLS  
 FOREST COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2008

4. Disbursements

Clerk Of The Court Of Common Pleas/Probation Department

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$	37,479
Commonwealth of Pennsylvania		90
Department Of Conservation & Natural Resources		275
Liquor Control Board		49
Department of Treasury		48
Total	\$	37,941

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	1,416
Adminstrative Office of Pennsylvania Courts		62
Total	\$	1,478

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$	877
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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

4. Disbursements (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	\$ 137,940
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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	\$ 11,019
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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
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4. Disbursements (Continued)

Register Of Wills

**Inheritance Taxes**

The Register of Wills participates in the Department of Revenue's cash management system for Inheritance Taxes. Under this system, the "Agent" deposits Inheritance Tax collections to a local account approved and established in the name of the Department of Revenue, thereby eliminating the need for the agent to issue a check to disburse these taxes.

Total disbursements are comprised as follows:

Deposits into the Department of Revenue's cash management account	<u>\$ 194,653</u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2008 To December 31, 2008

Clerk Of The Court Of Common Pleas/Probation Department/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.

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

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

6. Examination Adjustment – Clerk Of The Court Of Common Pleas

This amount represents a credit taken by the Clerk of the Court of Common Pleas in July 2008 for the prior audit period January 1, 2003 to December 31, 2005.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
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7. County Officers Serving During Examination Period

Dawn M. Millin served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans Court/Register of Wills/Recorder of Deeds for the period January 1, 2008 to December 31, 2008.

Steven T. Barnett served as Chief Probation Officer for the period January 1, 2008 to December 31, 2008.

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION DEPARTMENT/PROTHONOTARY  
FOREST COUNTY  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Finding - Inadequate Internal Control Over Receipts – Clerk Of The Court Of Common Pleas/  
Probation Department/Prothonotary

The Clerk of the Court of Common Pleas/Prothonotary (County Officer) and Probation Department are authorized to collect state fines, costs, fees, restitution, and surcharges for the Department of Revenue. In performing our examination, we noted that receipts were not always deposited on the same day as collected.

- There were 5 of 12 Clerk of the Court of Common Pleas/Probation Department receipts tested that 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 two days to six days. It should be noted that the Probation Department remits these monies to the Clerk of the Court of Common Pleas for deposit in the daily total, however it could not be determined when the Probation Department remitted these monies to the Clerk of the Court of Common Pleas because the Clerk of the Court of Common Pleas did not document when these receipts were accepted by them.
- There were 4 of 18 Prothonotary receipts tested that 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 two days to five days.

A good system of internal control ensures that all receipts are deposited intact on the same day as collected. Without a good system of internal control over funds received by the office, the potential is increased that funds could be lost or misappropriated.

These conditions existed because an adequate system of internal controls over receipts was not established and implemented.

This finding was cited in the prior audit for the period ending December 31, 2005.

Recommendations

We again recommend that the offices establish and implement procedures to ensure that all collections are deposited intact on the same day collected. We further recommend that the Clerk of the Court of Common Pleas document when Probation Department receipts are accepted by them.

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION DEPARTMENT/PROTHONOTARY  
FOREST COUNTY  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

Finding - Inadequate Internal Control Over Receipts – Clerk Of The Court Of Common Pleas/  
Probation Department/Prothonotary (Continued)

Management's Response

No formal response was offered by the County Officer at this time.

The Chief Probation Officer of the Probation Department responded as follows:

We understand recommendations and will follow recommended changes.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the office comply with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/  
PROTHONOTARY/CLERK OF ORPHANS' COURT/  
RECORDER OF DEEDS/REGISTER OF WILLS  
FOREST COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable C. Daniel Hassell  
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 Dawn M. Millin	Clerk of the Court of Common Pleas/ Prothonotary/Clerk of Orphans' Court/ Recorder of Deeds/Register of Wills
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The Honorable R. James Parrett	Chairman of the Board of Commissioners
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Mr. Steven T. Barnett	Chief Probation Officer
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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](http://www.auditorgen.state.pa.us).