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

FOREST COUNTY

AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO DECEMBER 31, 2003

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Independent Auditor's Report

The Honorable Thomas W. Wolf
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the accompanying statements of receipts and disbursements (Statements) of the Clerk of The Court of Common Pleas and the Probation Department/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Forest County, Pennsylvania (County Officers), for the period January 1, 2003 to December 31, 2003, pursuant to the requirements of Sections 401(b), 401(d), and 902 of *The Fiscal Code*. These financial statements are the responsibility of the county offices' management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statements were prepared using accounting practices prescribed by the Pennsylvania Department of Revenue, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statements present only the Commonwealth portion of cash receipts and disbursements and are not intended to present fairly the financial position and results of operations of the County Officers, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County Officers, as of December 31, 2003, the changes in its financial position, or where applicable, its cash flows for the period then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Department of Revenue and other state agencies, for the period January 1, 2003 to December 31, 2003, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2007, on our consideration of the County Officers' internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

August 14, 2007

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS AND PROBATION DEPARTMENT
FOREST COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:		
Department of Transportation		
Title 75 Fines	$ 2,179	
DUI Fines	3,246	
Department of Revenue Court Costs	1,301	
Crime Victims' Compensation Costs	1,204	
Crime Commission Costs/Victim Witness Services Cost	1,700	
Domestic Violence Costs	312	
Emergency Medical Services Fines	528	
DUI - ARD/EMS Fees	602	
CAT/MCARE Fund Surcharges	2,059	
Judicial Computer System/Access to Justice Fees	145	
Offender Supervision Fees	11,073	
Criminal Laboratory Users' Fees	71	
Probation and Parole Officers' Firearm Education Costs	286	
Substance Abuse Education Costs	168	
Miscellaneous State Fines and Costs	1,648	
Total receipts (Note 2)		$ 26,522
Disbursements to Department of Revenue (Note 4)		(26,522)
Balance due Department of Revenue (County) per settled reports (Note 5)		-
Audit adjustments		-
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2003		$ -

Notes to the Financial Statements are an integral part of this report.

PROTHONOTARY
FOREST COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:	
Writ Taxes	$ 48
Divorce Complaint Surcharges	120
Judicial Computer System/Access To Justice Fees	980
Protection From Abuse Surcharges	50
Criminal Charge Information System Fees	8
Total Receipts (Note 2)	1,206
Commissions (Note 3)	(1)
Net Receipts	1,205
Disbursements to Commonwealth (Note 4)	(1,205)
Balance due Commonwealth (County) per settled reports (Note 5)	-
Audit adjustments	-
Adjusted balance due Commonwealth (County) for the period January 1, 2003 to December 31, 2003	$ -

Notes to the Financial Statements are an integral part of this report.

RECORDER OF DEEDS
FOREST COUNTY
REALTY TRANSFER TAXES
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:	
Realty Transfer Taxes (Note 2)	$ 93,652
Disbursements to Department of Revenue (Note 4)	(93,652)
Balance due Department of Revenue (County) per settled reports (Note 5)	-
Audit adjustments	-
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2003	$ -

Notes to the Financial Statements 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 – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:	
Writ Taxes	$ 853
Judicial Computer System/Access To Justice Fees	14,900
Total Receipts (Note 2)	15,753
Commissions (Note 3)	(26)
Net Receipts	15,727
Disbursements to Department of Revenue (Note 4)	(15,727)
Balance due Department of Revenue (County) per settled reports (Note 5)	-
Audit adjustments	-
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2003	$ -

Notes to the Financial Statements are an integral part of this report.

REGISTER OF WILLS
FOREST COUNTY
INHERITANCE TAXES
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:	
Inheritance Taxes (Note 2)	$ 113,867
Disbursements to Department of Revenue (Note 4)	(113,867)
Balance due Department of Revenue (County) per settled reports (Note 5)	-
Audit adjustments	-
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2003	$ -

Notes to the Financial Statements are an integral part of this report.

CLERK OF ORPHANS' COURT
FOREST COUNTY
MARRIAGE LICENSE TAXES, SURCHARGES, FEES AND
JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Receipts:		
Marriage License Taxes	$	16
Marriage License Application Surcharges		310
Marriage License Declaration Fees		310
Judicial Computer System/Access To Justice Fees		245
Total Receipts (Note 2)		881
Disbursements to Department of Revenue (Note 4)		(881)
Balance due Department of Revenue (County) per settled reports (Note 5)		-
Audit adjustments		-
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2003	$	-

Notes to the Financial Statements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS AND PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/
CLERK OF ORPHANS' COURT
FOREST COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements were prepared in accordance with the requirements of the Pennsylvania Department of Revenue. These financial statements are not intended to present either financial results of operation or financial position in conformity with generally accepted accounting principles.

Basis Of Accounting

The financial statements were prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures when paid.

Scope Of Audit Report

The financial presentation has been prepared in accordance with Title 72 P.S. Section 401(b) of *the Fiscal Code*, which requires us to determine whether all money collected on behalf of the Commonwealth has been remitted properly and to provide the Department of Revenue a report to enable them to settle an account covering any delinquency. Therefore, because of the limited scope of our audit, a statement of assets and liabilities is not presented in the audit report.

2. Receipts

Clerk Of The Court Of Common Pleas

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.

2. Receipts (Continued)

Prothonotary (Continued)

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.

- 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.

- Criminal Charge Information System Fees represent a $5.00 fee imposed on all custody cases. Of the $5.00 fee, $4.00 is payable to the Administrative Office of Pennsylvania Courts (AOPC) and $1.00 is payable to the County in which the action took place. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

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.

2. Receipts (Continued)

Recorder Of Deeds (Continued)

- 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:

- 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.

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- 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.

- 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.

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.

2. Receipts (Continued)

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:

- 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.

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- 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.

- 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:

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

3. Commissions (Continued)

Recorder Of Deeds/Register Of Wills (Continued)

Recorder of Deeds commissions of $937 for Realty Transfer Taxes and Register of Wills commissions of $4,715 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statements.

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	$	26,522

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	$	1,197
Adminstrative Office of Pennsylvania Courts		8
Total	$	1,205

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	$ 93,652

Writ Taxes and Judicial Computer System/Access To Justice Fees

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	$ 15,727

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	$ 113,867

4. Disbursements (Continued)

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	$ 881

5. Balance Due Department Of Revenue/Commonwealth (County) For The Period January 1, 2003 To December 31, 2003

Clerk Of The Court Of Common Pleas/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.

Prothonotary

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of receipts that were disbursed directly to the Administrative Office of Pennsylvania Courts.

6. County Officers Serving During Audit Period

Annette M. Kiefer 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, 2003 to December 31, 2003.

Steven T. Barnett served as Chief Probation Officer of the Probation Department during the period January 1, 2003 to December 31, 2003.

JACK WAGNER

AUDITOR GENERAL

Report On Compliance And On Internal Control Over Financial Reporting

The Honorable Thomas W. Wolf
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the statements of receipts and disbursements (Statements) of the Clerk of The Court of Common Pleas and the Probation Department/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Forest County, Pennsylvania (County Officers), for the period January 1, 2003 to December 31, 2003, and have issued our report thereon dated August 14, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County Officers' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officers' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the

design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County Officers' ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition described in the finding is as follows:

- Receipts Were Not Always Deposited On The Same Day As Collected - Clerk Of The Court Of Common Pleas/Prothonotary/Clerk Of Orphans' Court.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described above to be a material weakness.

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.

August 14, 2007

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
CLERK OF ORPHANS' COURT
FOREST COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

Finding - Receipts Were Not Always Deposited On The Same Day As Collected - Clerk Of The Court Of Common Pleas/Prothonotary/Clerk Of Orphans' Court

Our audit disclosed that receipts were not always deposited on the same day as collected. Of 18 receipts tested for the Clerk of The Court of Common Pleas, Prothonotary, and Clerk of Orphans' Court offices, 3 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent deposit ranged from four days to five days.

These conditions existed because the office failed to establish and implement an adequate system of internal controls over receipts.

A good system of internal controls ensures that all receipts are deposited intact on the same day as collected.

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

Recommendation

We recommend that the office establish and implement procedures to ensure that all collections are deposited intact on the same day collected.

Management's Response

The County Officer responded as follows:

> We try to do a daily deposit for each office, but when we have been short staffed or someone is off, the report and deposit doesn't always get done. Sometimes we have been so busy that we can't cover the other desk and reports. It then gets done as soon as we can or when the person comes back.

Auditor's Conclusion

Although we recognize the county officer's concerns about staffing, it is imperative that for good internal accounting controls, all monies should be deposited in the bank at the end of every day.

JACK WAGNER

AUDITOR GENERAL

CLERK OF THE COURT OF COMMON PLEAS AND PROBATION DEPARTMENT/
PROTHONOTARY/RECORDER OF DEEDS/REGISTER OF WILLS/
CLERK OF ORPHANS' COURT
FOREST COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2003

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole
1101 South Front Street, Suite 5900
Harrisburg, PA 17104-2545

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

Clerk of The Court of Common Pleas/
Prothonotary/Recorder of Deeds/
Register of Wills/Recorder of Deeds
Forest County
526 Elm Street # 2
Tionesta, PA 16353

The Honorable Tammy McKee-Schwab	Clerk of The Court of Common Pleas/ Prothonotary/Recorder of Deeds/ Register of Wills/Clerk of Orphans' Court
Mr. Steven T. Barnett	Chief Probation Officer of the Probation Department
The Honorable Basil B. Huffman	Chairman 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.