



CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY

CLARION COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable Steven H. Stetler
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/Prothonotary, Clarion County, Pennsylvania (County Officer), for the period January 1, 2004 to December 31, 2007, 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*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, 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, 2007, 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 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 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 Statements that is more than inconsequential will not be prevented or detected by the County Officer's 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 Officer's 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.

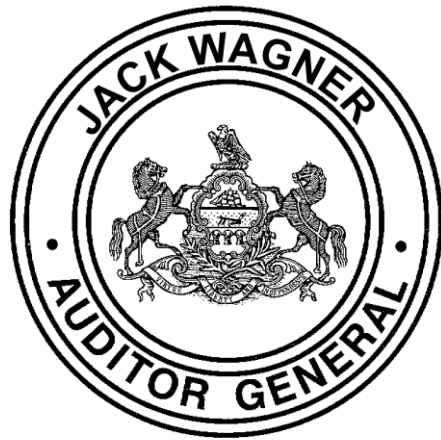
Independent Auditor's Report (Continued)

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

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.

January 2, 2009

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS
 CLARION COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2007

Receipts:

Department of Transportation		
Title 75 Fines	\$	145,477
Overweight Fines		1,646
Costs		2,151
Department of Revenue Court Costs		38,143
Crime Victims' Compensation Costs		88,918
Crime Commission Costs/Victim Witness Services Costs		64,836
Department of Public Welfare		
Domestic Violence Costs		7,988
Costs		932
Office of Attorney General Costs		2,436
Department of Conservation and Natural Resources Costs		711
State Police Costs		6,215
Department of Treasury Costs		11,050
Department of Revenue Costs		636
Emergency Medical Services Fines		8,152
DUI - ARD/EMS Fees		12,525
CAT/MCARE Fund Surcharges		61,526
Judicial Computer System/Access to Justice Fees		16,295
Offender Supervision Fees		535,725
Criminal Laboratory Users' Fees		4,617
Probation and Parole Officers' Firearm Education Costs		9,674
Substance Abuse Education Costs		62,284
Office of Victims' Services Costs		26,866
Miscellaneous State Fines and Costs		<u>100,308</u>
 Total receipts (Note 2)	 \$	 1,209,111
 Disbursements to Commonwealth (Note 4)		 <u>(1,212,054)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 (2,943)
 Examination adjustments (Exhibit 1)		 <u>4,167</u>
 Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2007	 \$	 <u><u>1,224</u></u>

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

PROTHONOTARY
CLARION COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2007

Receipts:

Writ Taxes	\$ 1,964
Divorce Complaint Surcharges	4,040
Judicial Computer System/Access To Justice Fees	27,271
Protection From Abuse Surcharges and Contempt Fines	75
Criminal Charge Information System Fees	<u>1,289</u>
Total Receipts (Note 2)	34,639
Commissions (Note 3)	<u>(59)</u>
Net Receipts	34,580
Disbursements to Commonwealth (Note 4)	<u>(34,580)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2007	<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/
PROTHONOTARY
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2007

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

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/
PROTHONOTARY
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2007

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 \$5.00 for the period January 1, 2003 to December 31, 2004, \$6.00 for the period January 1, 2005 to December 31, 2005, and \$6.50 for the period January 1, 2006 to December 31, 2007. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

3. Commissions

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.

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY
 CLARION COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2007

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	\$ 1,188,559
Office of Attorney General	2,436
Department of Conservation and Natural Resources	711
Department of Transportation	2,151
Department of Public Welfare	932
State Police	6,215
Department of Treasury	<u>11,050</u>

Total	<u><u>\$ 1,212,054</u></u>
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Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 33,291
Administrative Office of Pennsylvania Courts	<u>1,289</u>

Total	<u><u>\$ 34,580</u></u>
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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2007

5. Balance Due Commonwealth (County) For The Period January 1, 2004 To December 31, 2007

Clerk Of The Court Of Common Pleas

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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

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 Officer Serving During Examination Period

Mary Jane McCall served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2004 to December 31, 2007.

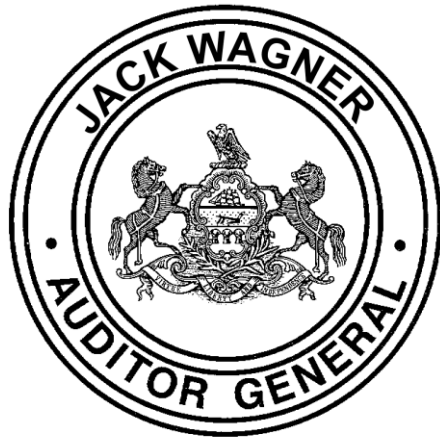
CLERK OF THE COURT OF COMMON PLEAS
 CLARION COUNTY
 EXHIBIT 1
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2007

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Docket Number</u>	<u>Date Remitted To County</u>	<u>State or Local Arrest</u>	<u>Section Violated</u>	<u>Amount of Forfeiture</u>	<u>Amount of Due State</u>	
CR955-2003	07/09/04	State	3731	\$ 1,200	\$ 600	1
CR164-2007	05/02/07	State	3802	2,500	1,250	1
CR216-2006	08/31/07	State	3802	2,500	1,250	1
CR500-2007	10/31/07	State	3802	1,000	500	1
					<u>567</u>	2
	Total				<u><u>\$ 4,167</u></u>	

1 - Amount represents bail forfeiture paid to Blair County in error.

2 - Amount represents interest earned on Commonwealth funds during the examination period that was not remitted to the Department of Revenue.



CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY
CLARION COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Steven H. Stetler
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
1101 South Front Street, Suite 5900
Harrisburg, PA 17104-2545

Clerk of the Court of Common Pleas/Prothonotary
Clarion County
Prothonotary's Office
Court House, 421 Main Street
Clarion, PA 16214

The Honorable Jeffrey A. Himes	Clerk of Court of Common Pleas/Prothonotary
The Honorable James Arner	President Judge of Clarion County
The Honorable Donna Oberlander	Chairperson of the Board of Commissioners
Ms. Mary Jane McCall	Former Clerk of the Court of Common Pleas/ Prothonotary

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.