

ATTESTATION ENGAGEMENT

Clerk of the Court of Common Pleas and Adult Probation Department

Schuylkill County, Pennsylvania
For the Period
January 1, 2013 to April 30, 2014

November 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We attempted to examine the accompanying statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas and the Adult Probation Department of Schuylkill County, Pennsylvania (County Officer), for the period January 1, 2013 to April 30, 2014, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The County Office's management is responsible for this Statement in accordance with the criteria set forth in Note 1.

As part of our required examination procedures, there were numerous examination documents that require a signature and/or verification of information from the officeholder that was responsible for the Statement during the period January 1, 2013 to April 30, 2014. We were unable to obtain the officeholder's signature on the required documentation for the examination period. We were unable to satisfy ourselves by other procedures; therefore, we determined that management's lack of verification restricted the scope of our examination of the Statement.

Because of the restriction on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the Statement referred to above presents, in all material respects, the receipts made on behalf of the Commonwealth for the period January 1, 2013 to April 30, 2014 in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning any findings, conclusions, and recommendations, as well as any planned corrective actions. We attempted to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

Independent Auditor's Report (Continued)

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Statement was for the limited purpose of attempting to express an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we attempted to perform tests of the County Office's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, if the scope of our work had been sufficient to enable us to express an opinion on the statements, instances of noncompliance or other matters may have been identified or reported herein.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

If you have any questions, please feel free to contact the Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

October 29, 2019

CONTENTS

Page

Financial Section:

Statement Of Receipts And Disbursements.....1

Notes To The Statement Of Receipts And Disbursements.....2

Summary Of Prior Examination Recommendations.....4

Report Distribution5

CLERK OF THE COURT OF COMMON PLEAS
AND ADULT PROBATION DEPARTMENT
SCHUYLKILL COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2013 TO APRIL 30, 2014

Receipts:

Department of Transportation		
Title 75 Fines	\$	67,310
Overweight Fines		1,613
Department of Revenue Court Costs		23,313
Crime Victims' Compensation Costs		63,501
Crime Commission Costs/Victim Witness Services Costs		48,211
Domestic Violence Costs		5,436
Emergency Medical Services Fines		7,429
DUI - ARD/EMS Fees		8,344
CAT/MCARE Fund Surcharges		42,233
Judicial Computer System/Access to Justice Fees		49,588
Offender Supervision Fees		378,433
Constable Service Surcharges		80
Criminal Laboratory Users' Fees		4,144
Probation and Parole Officers' Firearm Education Costs		4,972
Substance Abuse Education Costs		52,397
Office of Victims' Services Costs		9,678
Miscellaneous State Fines and Costs		<u>99,416</u>
 Total receipts (Note 2)		 866,098
 Disbursements to Commonwealth (Note 3)		 <u>(866,098)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2013 to April 30, 2014		 <u><u>\$ -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
AND ADULT PROBATION DEPARTMENT
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2013 TO APRIL 30, 2014

1. Criteria

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

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

2. Receipts

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

3. Disbursements

Total disbursements are comprised as follows:

Clerk of Courts checks issued to:

Department of Revenue	\$ 864,668
Office of Attorney General	515
State Police	456
Department of Public Welfare	90
Liquor Control Board	228
Department of Transportation	<u>141</u>
Total	<u><u>\$ 866,098</u></u>

4. Balance Due Commonwealth (County) For The Period January 1, 2013 To April 30, 2014

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 THE COURT OF COMMON PLEAS
AND ADULT PROBATION DEPARTMENT
SCHUYLKILL COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2013 TO APRIL 30, 2014

5. County Officers Serving During Examination Period

Stephen Lukach served as the Clerk of the Court of Common Pleas for the period January 1, 2013 to April 18, 2014. Paul Steffanic was acting Clerk of Court of Common Pleas for the period April 19, 2014 to April 30, 2014.

John M. Richmond served as Chief Probation Officer for the period January 1, 2013 to April 30, 2014.

CLERK OF THE COURT OF COMMON PLEAS
AND ADULT PROBATION DEPARTMENT
SCHUYLKILL COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO APRIL 30, 2014

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the Clerk of Courts office (and the Adult Probation Department for the second bullet):

- Establish and implement an adequate system of internal controls over receipts.
- Establish and implement adequate internal controls over manual receipts.
- Provide for greater segregation of duties.
- Establish and implement an adequate system on internal controls over the bank account.
- Remit all state agency restitution through the Department of Revenue.

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

CLERK OF THE COURT OF COMMON PLEAS
AND ADULT PROBATION DEPARTMENT
SCHUYLKILL COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2013 TO APRIL 30, 2014

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue

The Honorable Thomas B. Darr
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 Maria Casey, Esq.
Clerk of the Court of Common Pleas

The Honorable Christy Joy
Controller

The Honorable George F. Halcovage, Jr.
Chairperson of the Board of Commissioners

Mr. Joseph Szeliga
Chief Probation Officer

The Honorable William E. Baldwin
President Judge

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.