

COMPLIANCE AUDIT

Office of Judicial Support and Office of Court Financial Services

Delaware County, Pennsylvania
For the Period
January 1, 2018 to December 31, 2020

May 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

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

We have conducted a compliance audit of the Directors of the Office of Judicial Support and Office of Court Financial Services, Delaware County, Pennsylvania (County Officers), for the period January 1, 2018 to December 31, 2020, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the County Officers' account. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

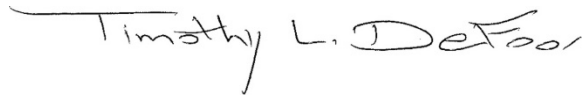
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officers are also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2018 to December 31, 2020, the County Officers, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes a summary of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Officers' receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's Clerk of Court of Common Pleas Offices and used the data to create the summary in the format required by the Department of Revenue. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officers' compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

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.

The contents of this report were discussed with the management of the County Officers. We appreciate the courtesy extended by the Office of Judicial Support and Office of Court Financial Services, Delaware County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
April 5, 2022

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OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES
 DELAWARE COUNTY
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2020

The Department of Auditor General is mandated by Article IV, Section 401(b) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

The Office of Judicial Support and Office of Court Financial Services 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 Office of Judicial Support and Office of Court Financial Services.

Total disbursements during the audit period are comprised as follows:

Office of Judicial Support and Court Financial Services checks issued to:

Department of Revenue	\$ 5,943,080
Department of Public Welfare	3,350.50
Office of Attorney General	263.51
State Police	8,816.56
Office of Inspector General	801.12
Department of Labor & Industry	3,010.00
Department of Transportation	5,200.12
Liquor Control Board	870.00
Department of General Services	80.38
Department of Corrections	4,004.01
Fish and Boat Commission	103.00
Total	\$ 5,969,579

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.

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES
DELAWARE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2020

Angela Martinez, Esquire served as the Director of the Office of Judicial Support for the period January 1, 2018 to January 2, 2020.

Mary J. Walk, Esquire served as the Director of the Office of Judicial Support for the period February 20, 2020 to December 31, 2020.

Shannon Skarren served as Director of the Office of Court Financial Services for the period January 1, 2018 to June 22, 2018.

Patricia Oreskovich served as Director of the Office of Court Financial Services for the period June 25, 2018 to December 31, 2020.

The summary 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 summary 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.

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES
 DELAWARE COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2020

Receipts:

Department of Transportation		
Title 75 Fines	\$	189,103
Department of Revenue Court Costs		155,832
Crime Victims' Compensation Costs		556,001
Crime Commission Costs/Victim Witness Services Costs		348,039
Domestic Violence Costs		22,889
Emergency Medical Services Fines		15,361
DUI - ARD/EMS Fees		41,907
CAT/MCARE Fund Surcharges		50,093
Judicial Computer System/Access to Justice Fees		540,979
Offender Supervision Fees		2,457,805
Constable Service Surcharges		5,148
Criminal Laboratory Users' Fees		151,553
Probation and Parole Officers' Firearm Education Costs		29,059
Substance Abuse Education Costs		239,533
Office of Victims' Services Costs		92,496
Miscellaneous State Fines and Costs		<u>1,073,781</u>
 Total receipts		 5,969,579
 Disbursements to Commonwealth		 <u>(5,969,579)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2020	 \$	 <u><u>-</u></u>

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2020

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue

The Honorable H. Geoffrey Moulton, Jr.
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

Ms. Mary J. Walk, Esquire
Director
Office of Judicial Support

Ms. Patricia Oreskovich
Director
Office of Court Financial Services

The Honorable Joanne Phillips, Esquire
Controller

The Honorable Dr. Monica Taylor
Chairperson of the County Council

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.