

ATTESTATION ENGAGEMENT

Clerk of the Court of
Common Pleas and Probation
Office/Prothonotary
Juniata County, Pennsylvania
For the Period
January 1, 2012 to December 31, 2016

September 2018



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 have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas and Probation Office/Prothonotary, Juniata County, Pennsylvania (County Officers), for the period January 1, 2012 to December 31, 2016, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). The County Offices' management is responsible for presenting these statements in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on these Statements based on our examination.

Scope and Qualified Opinion – Clerk of the Court of Common Pleas and Probation Office Statement of Receipts and Disbursements

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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk of the Court of Common Pleas and Probation Office Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Clerk of the Court of Common Pleas and Probation Office Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Independent Auditor's Report (Continued)

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*.

As discussed in Finding No. 1, we could not examine all manual receipts issued by the Probation Office. As a result, we could not perform our standard examination procedures. As such, the scope of our examination of the Clerk of the Court of Common Pleas and Probation Office Statement was limited, and we were unable to satisfy ourselves by other examination procedures.

In our opinion, except for the effects, if any, of the matter discussed in the preceding paragraph, the Clerk of the Court of Common Pleas and Probation Office Statement referred to above presents, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2012 to December 31, 2016, in conformity with the criteria set forth in Note 1.

Scope and Unqualified Opinion – Prothonotary Statement of Receipts and Disbursements

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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Prothonotary Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Prothonotary Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 Prothonotary Statement referred to above, for the period January 1, 2012 to December 31, 2016, is presented in conformity with the criteria set forth in Note 1, in all material respects.

Other Reporting Required by Government Auditing Standards

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 Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements; 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 Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements was for the limited purpose of expressing an opinion on whether the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness:

- Inadequate Internal Controls Over Manual Receipts - Probation Office

Independent Auditor's Report (Continued)

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. We consider the deficiency listed below to be a significant deficiency:

- Inadequate Outstanding Check Procedures - Clerk Of The Court Of Common Pleas/Prothonotary - Recurring

As part of obtaining reasonable assurance about whether the Clerk of the Court of Common Pleas and Probation Office/Prothonotary Statements are free from material misstatement, we performed tests of the County Offices' 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*.

The second examination finding contained in this report cites conditions that existed in the operation of the County Offices' during the previous engagement period and were not corrected during the current examination period. The County Offices should strive to implement the recommendations and corrective actions noted in this report.

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.

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas and Probation Office/Prothonotary, Juniata County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

August 6, 2018

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CLERK OF THE COURT OF COMMON PLEAS AND PROBATION OFFICE
 JUNIATA COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2016

Receipts:

Department of Transportation		
Title 75 Fines	\$	106,712
Department of Revenue Court Costs		22,898
Crime Victims' Compensation Costs		43,110
Crime Commission Costs/Victim Witness Services Costs		29,457
Domestic Violence Costs		6,079
Emergency Medical Services Fines		6,738
DUI - ARD/EMS Fees		7,975
CAT/MCARE Fund Surcharges		27,793
Judicial Computer System/Access to Justice Fees		32,629
Offender Supervision Fees		222,256
Constable Service Surcharges		20
Criminal Laboratory Users' Fees		4,823
Probation and Parole Officers' Firearm Education Costs		4,505
Substance Abuse Education Costs		38,492
Office of Victims' Services Costs		8,410
Miscellaneous State Fines and Costs		<u>145,467</u>
 Total receipts (Note 2)		 707,364
 Disbursements to Commonwealth (Note 4)		 <u>(707,364)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2016	 \$	 <u><u>-</u></u>

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

PROTHONOTARY
 JUNIATA COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2016

Receipts:

Writ Taxes	\$	1,120
Divorce Complaint Surcharges		3,220
Judicial Computer System/Access To Justice Fees		36,866
Criminal Charge Information System Fees		<u>1,311</u>
Total Receipts (Note 2)		42,517
Commissions (Note 3)		<u>(34)</u>
Net Receipts		42,483
Disbursements to Commonwealth (Note 4)		<u>(42,483)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2016	\$	<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 AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

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 and Probation Office

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 the Probation 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 \$23.50 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50.

CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

2. Receipts (Continued)

Prothonotary (Continued)

- 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 \$7.50 for the period January 1, 2011 to December 31, 2013. 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.

4. Disbursements

Clerk Of The Court Of Common Pleas and Probation Office

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 705,035
Office of Comptroller Operations	205
Office of Attorney General	775
Department of Transportation	166
Office of Inspector General	1,183
 Total	 \$ 707,364

CLERK OF THE COURT OF COMMON PLEAS AND
 PROBATION OFFICE /PROTHONOTARY
 JUNIATA COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2016

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	41,172
Adminstrative Office of Pennsylvania Courts		<u>1,311</u>
 Total	 \$	 <u><u>42,483</u></u>

5. Balance Due Commonwealth (County) For The Period January 1, 2012 To December 31, 2016

Clerk Of The Court Of Common Pleas and Probation Office

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.

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

Lori A. Ferry served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2012 to December 31, 2016.

Michelle A. Beaver served as the Chief Probation Officer for the period January 1, 2012 to December 31, 2016.

PROBATION OFFICE
JUNIATA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Probation Office

Manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts.

Our examination disclosed that required manual receipt procedures were not always followed.

- There were 864 manual receipts from the period January 1, 2012 to December 4, 2014 that were damaged by flooding and could not be accounted for during the examination due to the extremely poor condition of the receipts.
- A manual receipt log was not maintained.
- There were two instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt was two days.
- There were 3 manual receipts that were skipped/unissued and not marked void.

Good internal accounting controls ensure that:

- Manual receipts are accounted for and maintained.
- A manual receipt log should be maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, and payment method. This will provide an audit trail on the issuance of the manual receipt.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts
- All manual receipts are issued in numerical sequence.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

PROBATION OFFICE
JUNIATA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Probation Office
(Continued)

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

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over manual receipts as noted above.

Management's Response

The County Officer responded as follows:

The 864 manual receipts that covered the 2012-2014 period were damaged by flood and could not be accounted for during the examination. Years 2015-2017 receipts were housed in the main office. The older receipts 2012-2014 were/are housed in a separate storage room. This flood occurred the day before the audit was to be performed. The receipts that "could not be accounted for during the examination" were the 2012-2014 older receipts kept in storage. These receipts are accounted for and were present for the audit. Some were still damp, smelly and mildewed, but we had the receipts, to say they could not be accounted for sounds like no one knew their location. Fortunately, the more recent receipts were in a higher drawer of a cabinet or they could have been victim of the flood waters as well. Water lines breaking and flooding our basement office was out of our control. These named receipts were present for the audit and it was decided not to handle them by the Auditor [General's] Office.

Manual receipt log was not maintained.

We did not know we needed to maintain a log. It does seem rather redundant and not a very efficient use of one's time, however, I have been the Chief here since 2005, surely we have had other audits in that time. No one has every instructed us to maintain a receipt log.

PROBATION OFFICE
JUNIATA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Probation Office
(Continued)

Management's Response (Continued)

[Regarding the] 2 instances in which the computer receipt was not generated timely after issuance of the manual receipt. Time lapse 2 days.

Without knowing specifically which 2 instances are being referred, I can tell you these situations arise in the following: A transfer case from another county is received and the same day case is accepted, the defendant makes a payment. The payment cannot be put into the computer until the other county sends the case through CPCMS. A second scenario occurs when the defendant is sentenced to Intermediate Punishment. A defendant will not be placed on electronic monitoring until one month of fees is paid up front. If a defendant is sentenced to Intermediate Punishment and to be put on the electronic monitoring the same day, the fees are not entered into CPCMS until the court order is done; therefore the payment will not be entered. Sometimes it can take a week to get those orders and then the fees must be entered before the payment can.

[Regarding the] 3 manual receipts skipped/unused not marked void.
No excuse for this one. They must have stuck together when the page was flipped and no one realized it.

Auditor's Conclusion

The auditors were unable to determine if all the receipts were accounted for during the period January 1, 2012 to December 4, 2014, because these receipts were wet, moldy, and clumped together, and some were illegible as a result of a ruptured water line. The flood waters contained sewage which created a potential hazard for both our auditors and office staff.

As stated above, a manual receipt log should be maintained to document information that is recorded on the manual receipt in order to provide an audit trail on the issuance of the manual receipt.

During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

**Finding No. 2 - Inadequate Outstanding Check Procedures - Clerk Of The Court Of
Common Pleas/Prothonotary - Recurring**

We cited the issue of inadequate internal controls over the bank accounts in the prior examination report for the period January 1, 2007 to December 31, 2011. Our current examination found that the offices did not correct this issue.

Our examination of the accounting records of the offices disclosed the following deficiencies in the internal controls over the bank account.

Clerk of the Court of Common Pleas

- There were 129 outstanding checks, totaling \$5,891.81, dated from June 7, 2010 to June 17, 2016, that were still outstanding as of December 31, 2016.

Prothonotary

- There were 27 outstanding checks, totaling \$327.30, dated from March 18, 2013 to April 1, 2016, that were still outstanding as of December 31, 2016.

These conditions existed because the offices failed to establish and implement an adequate system of internal controls over the bank accounts as recommended in our prior examination report.

A good system of internal controls ensures that the offices follow-up on all outstanding checks. If a check is outstanding for a period over 180 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank accounts, the possibility of funds being lost or misappropriated increases significantly. Also, the failure to follow-up on outstanding check procedures results in a weakening of internal controls over the cash account and inefficiency caused by the needless record-keeping of outstanding checks.

CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

**Finding No. 2 - Inadequate Outstanding Check Procedures - Clerk Of The Court Of
Common Pleas/Prothonotary - Recurring (Continued)**

Recommendations

We strongly recommend that the offices establish and implement an adequate system of internal controls over the bank account as noted above. We further recommend that the offices establish and implement procedures whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. If checks remain outstanding and attempts to contact payees after 180 days are unsuccessful, the offices should reinstate the amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.

Management's Response

The County Officer responded as follows:

I will be contacting our PA Prothonotary and Clerk of Court Association to see how other counties handle their outstanding checks, escheating and unclaimed property. I will need to discuss this with our County Treasurer to establish how she would handle any escheated items until time to report to Unclaimed Property. Once I have more information, I will establish a system of internal controls over the outstanding checks.

Auditor's Conclusion

This is a recurring finding. It is imperative that these offices establish adequate internal controls over outstanding checks. This deficiency increases the risk of funds to be lost or misappropriated. During our next examination, we will determine if the offices complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

Summary Of Prior Examination Recommendations

During our prior examination, we recommended:

- That the County:
 - establish procedures to periodically generate monitoring reports that include the date, time, reason for change(s), change(s) made, and who made the change(s).
 - continue to take prudent steps to properly secure their production servers from unauthorized access using the remote access software installed on their system.
 - negotiate an updated contract and software maintenance agreement with the Vendor. During this process the County's legal counsel should consider how to protect the County's interests in the event that errors or fraud occur as a result of Vendor employees accessing the County's data.
 - always maintain an updated contract so as to provide appropriate legal recourse in the event of disputes with the Vendor.
 - office users be required to periodically change their passwords.
- That the office establish and implement a procedure whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. If checks remain outstanding and attempts to contact payees after 90 days are unsuccessful, the office should reinstate the amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.
- That the office review the laws to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

During our current examination, we noted that the office complied with our first and third bulleted recommendations. However, the office did not comply with our second bulleted recommendation. Please see the current year Finding No. 2 for additional information.

CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE /PROTHONOTARY
JUNIATA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable Joseph M. Torsella
Treasurer
Pennsylvania Office of the State Treasurer

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 Lori A. Ferry
Clerk of the Court of Common Pleas/Prothonotary

Ms. Michelle Beaver
Chief Probation Officer

The Honorable Alice J. Gray
Chairperson of the Board of Commissioners

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