

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas/Clerk of Orphans' Court/Probation Franklin County, Pennsylvania For the Period January 1, 2017 to December 31, 2020

August 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**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 Clerk of the Court of Common Pleas/Clerk of Orphans' Court/Probation, Franklin County, Pennsylvania (County Officers), for the period January 1, 2017 to December 31, 2020, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

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' accounts. 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.

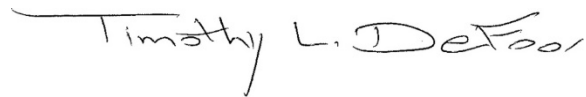
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2017, 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 summaries of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). 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, and clerk of orphans' courts offices, and used the data to create the summaries 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 summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

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 Clerk of the Court of Common Pleas/Clerk of Orphans' Court, and the Chief Probation Officer, Franklin 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 long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
July 6, 2022

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Clerk Of The Court Of Common Pleas/Probation.....	3
Clerk Of Orphans' Court	4
Summary Of Prior Audit Recommendation	5
Report Distribution	6

CLERK OF THE COURT OF COMMON PLEAS/
 PROBATION/CLERK OF ORPHANS' COURT
 FRANKLIN COUNTY
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2017 TO DECEMBER 31, 2020

The Department of Auditor General is mandated by Article IV, Section 401(b) and (d) 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.

Clerk of Court of Common Pleas/Probation 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.

Clerk of Orphans' Court receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes, surcharges, and fees:

- Marriage License Tax of \$.50 on all marriage licenses filed with the Clerk of Orphans' Court.
- Marriage License Application Surcharge of \$10 imposed on all marriage license applications.
- The Marriage License Declaration Fees of \$13 imposed for the issuance of a marriage license or declaration of which the Commonwealth's portion is \$10.
- Judicial Computer System/Access To Justice Fees of \$35.50 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts. Effective October 30, 2017, Act 40 and Act 44 increased the fee to \$40.25.

Total disbursements during the audit period are comprised as follows:

Clerk Of The Court Of Common Pleas/Probation

Clerk of the Court checks issued to:

Department of Revenue	\$ 4,201,709
Department of General Services	570
State Police	70
 Total	 \$ 4,202,349

CLERK OF THE COURT OF COMMON PLEAS/
PROBATION/CLERK OF ORPHANS' COURT
FRANKLIN COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

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 Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u>\$ 92,845</u>
-----------------------	------------------

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

Todd Rock served as the Clerk of the Court of Common Pleas//Clerk of Orphans' Court for the period January 1, 2017 to December 31, 2020.

Douglas Wilburne served as the Chief Probation Officer for the period January 1, 2017 to December 31, 2020.

The summaries 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 summaries 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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION
FRANKLIN COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Department of Transportation	
Title 75 Fines	\$ 617,941
Overweight Fines	6,843
Department of Revenue Court Costs	127,534
Crime Victims' Compensation Costs	281,557
Crime Commission Costs/Victim Witness Services Costs	190,905
Domestic Violence Costs	27,228
Emergency Medical Services Fines	21,187
DUI - ARD/EMS Fees	25,145
CAT/MCARE Fund Surcharges	57,865
Judicial Computer System/Access to Justice Fees	254,487
Offender Supervision Fees	895,119
Constable Service Surcharges	288
Criminal Laboratory Users' Fees	205,549
Probation and Parole Officers' Firearm Education Costs	26,184
Substance Abuse Education Costs	210,594
Office of Victims' Services Costs	102,480
Miscellaneous State Fines and Costs	<u>1,151,443</u>
 Total receipts	 4,202,349
 Disbursements to Commonwealth	 <u>(4,202,349)</u>
 Balance due Commonwealth (County) per settled reports	 -
 Audit adjustments	 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2017 to December 31, 2020	 <u><u>\$ -</u></u>

CLERK OF ORPHANS' COURT
FRANKLIN COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Marriage License Taxes	\$	1,733
Marriage License Application Surcharges		34,660
Marriage License Declaration Fees		34,660
Judicial Computer System/Access To Justice Fees		<u>21,792</u>
Total Receipts		92,845
Disbursements to Commonwealth		<u>(92,845)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2017 to December 31, 2020	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROBATION/CLERK OF ORPHANS' COURT
FRANKLIN COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the Clerk of Courts:

- Review the laws to ensure that costs and fees are assessed as mandated by law.

During our current audit, we noted that the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROBATION/CLERK OF ORPHANS' COURT
FRANKLIN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2017 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

The Honorable Todd Rock
Clerk of the Court of Common Pleas/Clerk of Orphans' Court

Mr. Douglas Wilburne
Chief Probation Officer

The Honorable Harold L. Wissinger
Controller

The Honorable David Keller
Chairperson of the Board of Commissioners

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.