

COMPLIANCE AUDIT

Clerk of the Court of
Common Pleas/Prothonotary/Adult
Probation Department
McKean County, Pennsylvania
For the Period
January 1, 2018 to December 31, 2021

September 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have conducted a compliance audit of the Clerk of the Court of Common Pleas/Prothonotary and Chief Adult Probation Officer, McKean County, Pennsylvania (County Officers), for the period January 1, 2018 to December 31, 2021, 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, 2018 to December 31, 2021, 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, except as noted in the finding listed below and discussed later in this report:

- Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk/Probation.

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 prothonotary offices and used the data to create the summaries in the format required by the Department of Revenue. We also obtain data relating to prothonotaries from the Administrative Office of Pennsylvania Courts. 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 and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Prothonotary/Adult Probation Department, McKean 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
August 31, 2023

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

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/Adult Probation Department 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, and fees:

- Writ Taxes of \$.50 or \$.25 imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges of \$10 imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.
- Protection From Abuse Surcharges of \$100 imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines of not less than \$300 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order.
- Criminal Charge Information System Fees 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 statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/ADULT PROBATION DEPARTMENT
 MCKEAN COUNTY
 BACKGROUND
 FOR THE PERIOD
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Total disbursements during the audit period are comprised as follows:

Clerk Of The Court Of Common Pleas/Adult Probation Department

Clerk of the Court checks issued to:

Department of Revenue	\$ 961,078
Office of the Attorney General	8,627
State Police	29,772
Department of Transportation	241
Liquor Control Board	92
Office of the Inspector General	2,327
Department of Public Welfare	<u>194</u>
 Total	 <u><u>\$ 1,002,331</u></u>

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

Prothonotary checks issued to:

Department of Revenue	\$ 92,471
Administrative Office of Pennsylvania Courts	<u>7,352</u>
 Total	 <u><u>\$ 99,823</u></u>

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.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
BACKGROUND
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Laura L. Isadore served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2018 to June 12, 2021.

Vicky M. Madine served as the Clerk of the Court of Common Pleas/Prothonotary for the period June 14, 2021 to December 31, 2021.

Jodi L. Tanner served as Chief Adult Probation Officer for the period January 1, 2018 to December 31, 2021.

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/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Department of Transportation		
Title 75 Fines	\$	140,114
Department of Revenue Court Costs		44,372
Crime Victims' Compensation Costs		61,305
Crime Commission Costs/Victim Witness Services Costs		40,438
Domestic Violence Costs		7,325
Emergency Medical Services Fines		15,808
DUI - ARD/EMS Fees		9,317
CAT/MCARE Fund Surcharges		58,126
Judicial Computer System/Access to Justice Fees		57,897
Offender Supervision Fees		225,577
Constable Service Surcharges		2
Criminal Laboratory Users' Fees		47,663
Probation and Parole Officers' Firearm Education Costs		6,783
Substance Abuse Education Costs		55,136
Office of Victims' Services Costs		8,468
Miscellaneous State Fines and Costs		<u>224,000</u>
 Total receipts		 1,002,331
 Disbursements to Commonwealth		 <u>(1,002,331)</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, 2021	 \$	 <u><u>-</u></u>

PROTHONOTARY
MCKEAN COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Writ Taxes	\$	1,067
Divorce Complaint Surcharges		4,620
Judicial Computer System/Access To Justice Fees		86,816
Criminal Charge Information System Fees		<u>7,352</u>
Total Receipts		99,855
Commissions		<u>(32)</u>
Net Receipts		99,823
Disbursements to Commonwealth		<u>(99,823)</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, 2021	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk/Probation

Our audit disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 69 cases tested, we noted the following discrepancies:

- There were 13 cases in which Court Costs were erroneously assessed multiple times on different graded counts.
- There were seven cases in which the Criminal Justice Enhancement Account Fee was improperly assessed.
- There were eight cases in which the Emergency Medical Services (EMS) Fine was improperly assessed.
- There were six cases in which the CAT Fund Surcharge/Transportation Trust Fund was not assessed.
- There were eight cases in which the DNA Cost was not assessed.
- There were three cases in which the Amber Alert System Cost was not assessed.

The following state statutes address the assessment of fines, costs, fees, and surcharges that were not properly assessed:

- Title 42 Pa. C.S.A. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- Effective November 10, 2007, Title 42 Pa.C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
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**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk/Probation
(Continued)**

- Title 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- Title 75 Pa. C.S.A. § 6506(a) provides for the collection of the Catastrophic Fund Surcharge.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, an offense under 18 Pa.C.S. (relating to crimes and offenses) or 75 PA.C.S. (relating to vehicles that is graded as a misdemeanor of the first degree, a misdemeanor offense requiring registration under 42 Pa.C.S. Ch. 97 subsection H (relating to sexual offenders), and an offense graded as a misdemeanor of the second degree under various Title 18 offenses, authorizes the automatic assessment of a \$250 DNA cost when a DNA sample is taken.
- Title 35 P.S. § 7025.4 provides for the collection of the Amber Alert System Cost. Unless the court finds that undue hardship would result, in addition to any other cost imposed by law, a cost of \$25 shall automatically be assessed on each person convicted, adjudicated delinquent, or granted accelerated rehabilitative disposition (ARD) of the offenses in 18 Pa.C.S. § 2901-2910.

The improper assessing of these fines, costs, fees, and surcharges resulted in the defendant not being assessed the proper amount associated with the violation and/or a loss of revenue to the Commonwealth and County.

The office stated that the incorrect assessments occurred due to significant turnover in the office and staff were not aware or up to date on laws and regulations regarding the proper assessment of Commonwealth fines, costs, fees, and surcharges.

Recommendation

We recommend that the office review the laws noted above to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

**Finding - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk/Probation
(Continued)**

Management's Response

The County Officers responded as follows:

After our exit interview, myself, my second deputy on the Clerk of Courts side, and adult probation (our collections for Clerk of Courts department) reviewed all of the inadequate assessment of fines, costs, fees, and surcharges and reviewed the laws to become up to date and move forward to assure assessments are done correctly. I went into CPCMS [Common Pleas Case Management System] and made all the corrections, advised Adult Probation, and we will strive to all work together in properly assessing each case.

Auditor's Conclusion

We appreciate the officeholders efforts to correct this issue. During our next audit, we will determine if the offices complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/ADULT PROBATION DEPARTMENT
MCKEAN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

The Honorable Pat Browne
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 Vicky Madine
Clerk of the Court of Common Pleas/Prothonotary

Ms. Jodi L. Tanner
Chief Adult Probation Officer

The Honorable Jody Bloomquist
Controller

The Honorable Thomas Kreiner
Chairperson of the Board of Commissioners

The Honorable John H. Pavlock
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.