

ATTESTATION ENGAGEMENT

Clerk of the Court of Common
Pleas/Prothonotary/
Clerk of Orphans' Court
Monroe County, Pennsylvania
For the Period
January 1, 2015 to December 31, 2018

August 2020



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/Prothonotary/Clerk of Orphans' Court, Monroe County, Pennsylvania (County Officer), for the period January 1, 2015 to December 31, 2018, 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 Office's 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.

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 Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements 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 Statements, 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 Statements referred to above, for the period January 1, 2015 to December 31, 2018, is presented in accordance with the criteria set forth in Note 1, in all material respects.

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 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 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 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 Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements was for the limited purpose of expressing an opinion on whether the 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 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 certain deficiencies in internal control that we consider to be material weaknesses.

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 Statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies listed below to be material weaknesses:

- Inadequate Internal Controls Over The Bank Accounts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court - Recurring.
- Inadequate Internal Controls Over Receipts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed 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 the following instance of noncompliance that is required to be reported under *Government Auditing Standards*:

- Inadequate Assessment of Fines, Costs, Fees, And Surcharges - Clerk of the Court of Common Pleas - Recurring.

The first and third examination findings contained in this report cite conditions that existed in the operation of the County Offices during the previous engagement period and were not corrected during the current examination period. These issues could result in uncollected fines and increase the risk for funds to be lost or misappropriated. The County Offices must 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/Prothonotary/Clerk of Orphans' Court, Monroe County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Eugene A. DePasquale
Auditor General

August 6, 2020

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CLERK OF THE COURT OF COMMON PLEAS
MONROE COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Receipts:

Department of Transportation		
Title 75 Fines	\$	360,235
Overweight Fines		250
Department of Revenue Court Costs		158,935
Crime Victims' Compensation Costs		314,482
Crime Commission Costs/Victim Witness Services Costs		221,226
Domestic Violence Costs		32,232
Emergency Medical Services Fines		19,919
DUI - ARD/EMS Fees		101,379
CAT/MCARE Fund Surcharges		68,461
Judicial Computer System/Access to Justice Fees		316,798
Offender Supervision Fees		1,013,500
Constable Service Surcharges		264
Criminal Laboratory Users' Fees		69,308
Probation and Parole Officers' Firearm Education Costs		32,800
Substance Abuse Education Costs		188,970
Office of Victims' Services Costs		31,643
Miscellaneous State Fines and Costs		<u>1,085,500</u>
 Total receipts (Note 2)		 4,015,902
 Disbursements to Commonwealth (Note 4)		 <u>(4,015,902)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2015 to December 31, 2018		 <u><u>\$ -</u></u>

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

PROTHONOTARY
MONROE COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Receipts:

Writ Taxes	\$	13,702
Divorce Complaint Surcharges		16,267
Judicial Computer System/Access To Justice Fees		1,181,218
Protection From Abuse Surcharges and Contempt Fines		11,469
Criminal Charge Information System Fees		<u>10,686</u>
Total Receipts (Note 2)		1,233,342
Commissions (Note 3)		<u>(411)</u>
Net Receipts		1,232,931
Disbursements to Commonwealth (Note 4)		<u>(1,232,931)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2015 to December 31, 2018	\$	<u><u>-</u></u>

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

CLERK OF ORPHANS' COURT
 MONROE COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2015 TO DECEMBER 31, 2018

Receipts:

Marriage License Taxes	\$	1,936
Marriage License Application Surcharges		38,710
Marriage License Declaration Fees		38,710
Judicial Computer System/Access To Justice Fees		<u>40,529</u>
Total Receipts (Note 2)		119,885
Disbursements to Commonwealth (Note 4)		<u>(119,885)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2015 to December 31, 2018	\$	<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/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

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

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, 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 \$35.50 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. Effective October 30, 2017, Acts 40 and 44 increased the fee to \$40.25.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$100 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines represent 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 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 \$8.00 for the period January 1, 2015 to December 31, 2018. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

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:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT
 MONROE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2015 TO DECEMBER 31, 2018

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$35.50 fee 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, Acts 40 and 44 increased the fee to \$40.25.

3. Commissions - Prothonotary

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

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 4,011,408
State Police	1,761
Department of Transportation	1,118
Department of Agriculture	500
Game Commission	425
Office of Inspector General	280
Department of Public Welfare	280
Bureau of Victims' Services	78
Department of Housing and Urban Development	52
Total	\$ 4,015,902

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT
 MONROE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2015 TO DECEMBER 31, 2018

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 1,222,245
Adminstrative Office of Pennsylvania Courts	<u>10,686</u>
 Total	 <u><u>\$ 1,232,931</u></u>

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u><u>\$ 119,885</u></u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2015 To December 31, 2018

Clerk Of The Court Of Common Pleas/Prothonotary

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

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

6. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the County of \$7, which was not taken as of the end of our current examination period.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
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7. County Officer Serving During Examination Period

George Warden served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2015 to December 31, 2018.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

**Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts - Clerk of the Court
of Common Pleas/Prothonotary/Clerk of Orphans' Court - Recurring**

We cited the issue of inadequate internal controls over the bank accounts in the three prior examination reports with the most recent being for the period January 1, 2010 to December 31, 2014. The current examination found that the office did not correct these issues.

Our current examination of the accounting records for the offices disclosed the following deficiencies in the internal controls over the bank accounts:

Clerk of Courts:

- There was no accountability over outstanding checks. There were 1,907 outstanding checks totaling \$297,287.41 dated from May 11, 2005 to June 30, 2018, which were still outstanding as of December 31, 2018.
- The bank reconciliation showed \$16,655.98 in outstanding adjustments dated from December 17, 2007 to May 17, 2018, which were still not corrected as of December 31, 2018.

Prothonotary:

- Monthly bank reconciliations were not prepared.
- The office did not maintain a checking account register.
- There was no accountability over outstanding checks. There were 912 outstanding checks totaling \$102,203.71 dated from November 13, 1995 to June 25, 2018, which were still outstanding as of December 31, 2018.
- There was no accountability over undisbursed funds. Because the office did not maintain a checking account balance, the office did not reconcile a checking account balance to the undisbursed funds report.

Clerk of Orphans' Court:

- Monthly bank reconciliations were not prepared.
- The office did not maintain a checking account register.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court - Recurring (Continued)

- There is no accountability over outstanding checks. There were 30 outstanding checks totaling \$1,445.37. These checks were dated from October 31, 2005 to June 29, 2018, which were still outstanding as of December 31, 2018.
- There was no accountability over undisbursed funds. Because the office did not maintain a checking account balance, the office did not reconcile a checking account balance to the escrow report.

These conditions existed because the office failed to establish adequate internal controls over its bank accounts and take action as recommended in our three prior examination reports.

A good system of internal controls ensures that:

- Bank statements are properly reconciled to the book balance on a monthly basis. Any discrepancies are immediately investigated and resolved.
- A check register is maintained and compared to the reconciled checkbook balance to ensure adequate accountability over all funds.
- The ending adjusted bank balances are reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank accounts are essentially escrow accounts on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for a period over 90 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.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court - Recurring (Continued)

Recommendation

We strongly recommend that the office establish and implement an adequate system of internal controls over the bank accounts as noted above.

Management's Response

The County Officer responded for the Clerk of Courts' office as follows:

We downloaded all the outstanding Clerk of Courts' checks into a database. To date, we are working on resolving outstanding Clerk of Courts' checks as part of an ongoing check cleanup process.

The Adjustments - We have a ticket number out with the AOPC Help Desk to clear all the adjustments. We will review each adjustment and verify whether or not an offsetting credit/debit was made that was already reconciled. If the adjustment is determined to be not necessary, the offsetting adjustment will be entered to correct it, and both will be cleared. We will reconcile a number of the adjustments with a review with the statements. During this audit period there were three (3) adjustments [for the period] January 1, 2015 to December 31, 2018. Since the audit period, there was one (1) adjustment in 2019 for \$0.03.

The County Officer responded for the Prothonotary's office as follows:

The Prothonotary maintains monthly reports and monthly report books. Our daily deposits vs. deposit slips are checked [by comparing] the cash to checks, and to money orders. Daily deposit slips are checked monthly to the daily report. Daily deposit slips are checked monthly to the bank statements. Checks are reconciled monthly from the bank statements in the computer system.

Currently the Prothonotary's Office has purchased a new civil case management program [with a new vendor], which will go-live later this year. The new vendor's civil case management program has a robust accounting package that is superior to our current computer software system. The new system will have a financial package to oversee our daily, weekly, and monthly reconciliations of bank balance to undisbursed fund/liabilities.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 1 - Inadequate Internal Controls Over The Bank Accounts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court - Recurring (Continued)

The County Officer responded for the Clerk of Orphans' Court office as follows:

The Clerk of Orphans' Court maintains monthly reports and monthly report books. Our daily deposits vs. deposit slips are checked [by comparing] the cash to checks, and to money orders. Daily deposit slips are checked monthly to the daily report. Daily deposit slips are checked to the monthly bank statements. Checks are reconciled monthly from the bank statements in the computer System.

Currently for the Clerk of Orphans' Court office, we will be installing [new vendor software] for our financial tracking. When we have the new software operational, we will do the bank reconciliation for the Clerk of Orphans' Court offices using that program. Using the new software, we will have a financial package to oversee our daily, weekly, and monthly reconciliations of bank balance to undisbursed fund/liabilities.

Auditor's Conclusion

This a recurring finding that has been cited in the prior three examinations. It is imperative that the offices take all steps necessary to comply with our recommendation. During our next examination, we will determine if the offices complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 2 - Inadequate Internal Controls Over Receipts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over receipts:

Clerk of Courts:

- Of 45 receipts tested, nine were not deposited on a timely basis. The time lapse from the date of receipt to the subsequent date of deposit ranged from two days to five days.

Prothonotary:

- Of 50 receipts tested, seven were not deposited on a timely basis. The time lapse from the date of receipt to the subsequent date of deposit ranged from two days to ten days.

Clerk of Orphans' Court:

- Of 30 receipts tested, five were not deposited on a timely basis. The time lapse from the date of receipt to the subsequent date of deposit was two days.
- The office copy of the bank deposit slip was not validated by the bank as to cash and check in all 30 deposits tested. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual make up of the deposit (i.e. cash and check mix).

It should be noted that the testing of the receipts indicated that the total amount receipted equaled the total amount deposited.

A good system of internal controls ensures that:

- All monies collected are deposited intact at the bank on a timely basis.
- The amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the office should obtain a deposit ticket from the bank that validates total cash and the total deposit. After the office receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 2 - Inadequate Internal Controls Over Receipts - Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court (Continued)

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

These conditions existed because the offices failed to establish adequate internal controls over its receipts.

Recommendation

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

Management's Response

The County Officer responded for the Clerk of Courts' and Prothonotary's offices as follows:

We currently have a staff member that takes the deposits for the Clerk of Courts and Prothonotary to the bank daily except for Friday nights. We will start taking the Clerk of Courts' and Prothonotary's deposits Friday evenings to the bank between 5:00pm and 6:00pm and/or on Saturday mornings before noon.

The County Officer responded for the Clerk of Orphans' Court office as follows

We asked the bank after the last audit to give us a cash and check mix total on their printout with our deposit slips, but they don't have the ability to meet our request. We currently have a staff member that takes the deposits for the Clerk of Courts' and Prothonotary to the bank daily except for Friday nights. We will start taking the Clerk of Orphans' Courts Friday evenings to the bank between 5:00pm and 6:00pm and/or on Saturday mornings before noon.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. During our next examination, we will determine if the offices complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk Of The Court Of Common Pleas - Recurring

We cited the issue of inadequate assessment of fines, costs, fees, and surcharges in the prior examination report for the period January 1, 2010 to December 31, 2014. The current examination found that the office did not correct these issues.

Our current examination of the Clerk of the Court of Common Pleas disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 65 cases tested, we noted the following discrepancies:

- There were 15 cases in which the Substance Abuse Education Cost was not assessed properly.
- There were 12 cases in which the DUI-ARD-EMS fee was assessed in error.
- There were 13 cases in which the Criminal Justice Enhancement Account Fee was not assessed properly.
- There were eight cases in which the DNA Cost was not assessed.
- There were seven cases in which the Emergency Medical Services (EMS) Fine was not assessed properly.
- There were two cases in which the Amber Alert System Cost was not assessed.

This condition existed because the offices did not ensure that fines, costs, fees, and surcharges are assessed as mandated by law as recommended in the prior examination report.

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

- Substance Abuse Education Costs amended Title 18 by adding Section 7508. This section imposed a \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. Also, effective February 1, 2004, DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost. The cost is distributed 50/50 between the County and Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/
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**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk Of
The Court Of Common Pleas - Recurring (Continued)**

- Title 35 P.S. § 6934 (b) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD).
- 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.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA cost when a DNA sample is taken.
- Title 35 P.S. § 6934 authorizes the collection for the Emergency Medical Services Fine.
- 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 costs and fees resulted in the defendant not being assessed the proper amount of costs and fees associated with the violation; and/or a loss of revenue to the Commonwealth and County.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

**Finding No. 3 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges - Clerk Of
The Court Of Common Pleas - Recurring (Continued)**

Recommendation

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

Management's Response

The County Officer for the Clerk of Courts' office as follows:

It is still a common occurrence that [if] there is a difference between the assessments in CPCMS and the sentencing orders, we have to follow the sentencing order. We will copy the court orders that differ from the statutes and review them with our solicitor. We will follow the recommendations from our solicitor. All recommendations from our solicitor will be part of a training program for the staff which inputs these financial costs and a checklist will be produced for their reference. Many times the court orders differ from the statutes.

Auditor's Conclusion

This a recurring finding that has been cited in the prior examination. It is imperative that the office take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the offices:

- Establish and implement an adequate system of internal controls over the bank accounts.
- 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 offices did not comply with our recommendations. Please see the current year Finding No. 1 and Finding No. 3 for additional information.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT
MONROE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2018

This report was initially distributed to:

The Honorable C. Daniel Hassell
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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 George Warden
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

The Honorable Sharon Laverdure
Chairperson of the Board of Commissioners

The Honorable Marlo Merhige
Controller

The Honorable Margarita Patti Worthington
President Judge

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