

COMPLIANCE AUDIT

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

July 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

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

We have conducted a compliance audit of the Clerk of the Court of Common Pleas/Probation Department/Prothonotary/Clerk of Orphans' Court, Union 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.

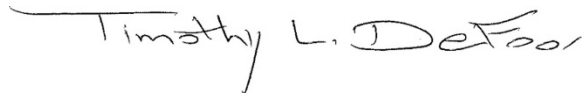
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, prothonotary 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 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. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Probation Department/Prothonotary/Clerk of Orphans' Court, Union 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 dark ink, reading "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line extending from the left side of the first name.

Timothy L. DeFoor
Auditor General
June 15, 2022

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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
UNION 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 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, and fees 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 \$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.
- 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/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
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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 Department

Probation Office checks issued to:

Department of Revenue	\$ 817,880
Attorney General's Office	175
State Police	75
Department of Human Resources	4,325
Department of General Services	686
Liquor Control Board	70
Department of Transportation	<u>658</u>
Total	<u><u>\$ 823,869</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.

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

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 71,746
Administrative Office of Pennsylvania Courts	<u>1,305</u>
Total	<u><u>\$ 73,051</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 disbursed directly to the Administrative Office of Pennsylvania Courts.

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u><u>\$ 23,419</u></u>
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This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

Linda Richards served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2017 to February 28, 2019.

Diane Miller served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period March 1, 2019 to December 31, 2020.

Scott A. Lizardi served as the Chief Probation Officer for the period January 1, 2017 to December 15, 2019.

Scott Kerstetter served as the Chief Probation Officer for the period December 16, 2019 to December 31, 2020.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
UNION COUNTY
BACKGROUND
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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 DEPARTMENT
UNION COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Department of Transportation	
Title 75 Fines	\$ 64,147
Department of Revenue Court Costs	27,928
Crime Victims' Compensation Costs	47,354
Crime Commission Costs/Victim Witness Services Costs	32,820
Domestic Violence Costs	7,520
Emergency Medical Services Fines	3,037
DUI - ARD/EMS Fees	4,600
CAT/MCARE Fund Surcharges	9,600
Judicial Computer System/Access to Justice Fees	50,501
Offender Supervision Fees	368,082
Constable Service Surcharges	282
Criminal Laboratory Users' Fees	9,402
Probation and Parole Officers' Firearm Education Costs	5,781
Substance Abuse Education Costs	32,733
Office of Victims' Services Costs	5,321
Miscellaneous State Fines and Costs	<u>154,761</u>
Total receipts	823,869
Disbursements to Commonwealth	<u>(823,869)</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>

PROTHONOTARY
UNION COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Writ Taxes	\$ 783
Divorce Complaint Surcharges	3,530
Judicial Computer System/Access To Justice Fees	66,632
Protection From Abuse Surcharges and Contempt Fines	825
Criminal Charge Information System Fees	<u>1,305</u>
Total Receipts	73,075
Commissions	<u>(24)</u>
Net Receipts	73,051
Disbursements to Commonwealth	<u>(73,051)</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
UNION COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Marriage License Taxes	\$	481
Marriage License Application Surcharges		9,620
Marriage License Declaration Fees		9,620
Judicial Computer System/Access To Justice Fees		<u>3,698</u>
Total Receipts		23,419
Disbursements to Commonwealth		<u>(23,419)</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 DEPARTMENT/
PROTHONOTARY/CLERK OF ORPHANS' COURT
UNION 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 Diane Miller
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

The Honorable Jeff Reber
Chairman of the Board of Commissioners

Mr. Scott Kerstetter
Chief Probation Officer

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.