

COMPLIANCE AUDIT

Clerk of the Court of
Common Pleas/Adult Probation and Parole
Department/Prothonotary
Northumberland County, Pennsylvania
For the Period
January 1, 2019 to December 31, 2022

January 2024



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 Probation Officer, Northumberland County, Pennsylvania (County Officers), for the period January 1, 2019 to December 31, 2022, 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.

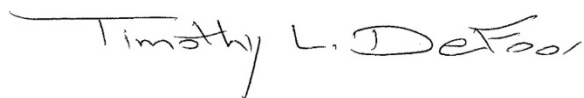
Based on our audit procedures, we conclude that, for the period. January 1, 2019, to December 31, 2022, the County Officers, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the findings listed below and discussed later in this report:

- Inadequate Internal Controls Over The Bank Account - Adult Probation And Parole Department - Recurring.
- Inadequate Accountability Over Funds Held In Escrow - Prothonotary - Recurring.
- Receipts Were Not Always Deposited On The Same Day As Collected - Adult Probation And Parole Department.
- Inadequate Internal Controls Over Manual Receipts - Adult Probation And Parole Department.
- Inadequate Segregation Of Duties - Adult Probation And Parole Department.

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 County Officers' management. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Prothonotary and Adult Probation and Parole Department, Northumberland 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.



Timothy L. DeFoor
Auditor General
November 13, 2023

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CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

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 and Parole 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 AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Total disbursements during the audit period are comprised as follows:

Clerk Of The Court Of Common Pleas/ Probation and Parole Department

Clerk of Courts/Probation and Parole Department checks issued to:

Department of Revenue	\$ 2,161,157
State Police	73
Department of Corrections	1,024
Department of Transportation	260
Office of Inspector General	8,111
Department of the Attorney General	<u>105</u>
 Total	 <u><u>\$ 2,170,730</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	\$ 217,710
Administrative Office of Pennsylvania Courts	<u>5,528</u>
 Total	 <u><u>\$ 223,238</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. It does not reflect adjustments disclosed by our audit.

Jamie Saleski served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2019 to December 31, 2022.

Timothy P. Heitzman served as the Chief Probation Officer for the period January 1, 2019 to December 31, 2022.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

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.

Audit Adjustment – Prothonotary Summary

The \$16 audit adjustment represents a prior audit period balance due to the Clerk of Courts' account. However, the amount was recorded on the Prothonotary account in February 2020 in error.

CLERK OF THE COURT OF COMMON PLEAS AND
ADULT PROBATION AND PAROLE DEPARTMENT
NORTHUMBERLAND COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	125,462
Department of Revenue Court Costs		71,223
Crime Victims' Compensation Costs		164,528
Crime Commission Costs/Victim Witness Services Costs		108,185
Domestic Violence Costs		17,817
Emergency Medical Services Fines		8,589
DUI - ARD/EMS Fees		14,199
CAT/MCARE Fund Surcharges		21,960
Judicial Computer System/Access to Justice Fees		145,145
Offender Supervision Fees		941,098
Constable Service Surcharges		3,149
Criminal Laboratory Users' Fees		9,098
Probation and Parole Officers' Firearm Education Costs		14,412
Substance Abuse Education Costs		131,293
Office of Victims' Services Costs		35,565
Miscellaneous State Fines and Costs		<u>359,007</u>
 Total receipts		 2,170,730
 Disbursements to Commonwealth		 <u>(2,170,730)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	 \$	 <u><u>-</u></u>

PROTHONOTARY
 NORTHUMBERLAND COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Writ Taxes	\$	2,528
Divorce Complaint Surcharges		8,100
Judicial Computer System/Access To Justice Fees		198,292
Protection From Abuse Surcharges and Contempt Fines		8,850
Criminal Charge Information System Fees		<u>5,528</u>
Total Receipts		223,298
Commissions		<u>(76)</u>
Net Receipts		223,222
Disbursements to Commonwealth		<u>(223,238)</u>
Balance due Commonwealth (County) per settled reports		(16)
Audit adjustments		<u>16</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Adult Probation
And Parole Department - Recurring**

We cited the issue of inadequate internal controls over the bank account in our prior audit report for the period January 1, 2016, to December 31, 2018. Our current audit found that the office did not correct this issue.

Our current audit of the accounting records for the office disclosed the following deficiencies in internal controls over the bank account:

- Bank reconciliations were not prepared correctly. The bank balance that the office used during the reconciliation was incorrect.
- There were a significant number of outstanding checks totaling \$29,178, dated from May 1 2019 to July 1, 2022 that were still outstanding as of December 31, 2022.
- As of December 31, 2022, the checking account balance exceeded recorded obligations by \$18,539.
- The office had \$375 worth of deposit adjustments dating back to June 9, 2006, that remained in the bank account records.

A good system of internal controls ensures that:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for 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 check list, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Internal Controls Over The Bank Account - Adult Probation
And Parole Department - Recurring (Continued)**

These conditions existed because the office failed to establish and implement an adequate system of internal controls over the bank account as recommended in our prior audit report. Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

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

Management's Response

The County Officer responded as follows:

Although we recognize the findings of the Auditor General's audit, and we will do everything we can to be in compliance in the future, we feel that we have put adequate checks and balances in place despite being short staffed for much of the audit period. To our knowledge none of the findings came from the period of 2019-2020, which is largely due to being fully staffed during that period. However, we have been understaffed ever since that time and unfortunately continue to be. It has become more and more challenging to hire staff with inflation booming and at current wages being offered for County employment. Therefore, it is almost impossible to compete for qualified employees. Should we be able to hire an adequate number of staff in the future, the current findings would largely be resolved which was acknowledged by most of the people in the room during our closing interview.

Auditor's Conclusion

We acknowledge the officeholder's concerns regarding staffing and we appreciate the officeholder's efforts to correct these issues. This is a recurring finding. It is imperative that the office comply with our recommendations to ensure that funds are adequately safeguarded. During our next audit we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 2 - Inadequate Accountability Over Funds Held In Escrow - Prothonotary -
Recurring**

We cited the issue of inadequate accountability over funds held in escrow in our prior audit report for the period January 1, 2016 to December 31, 2018. Our current audit found that the office did not correct this issue.

Our current audit of the accounting records for the office disclosed the following deficiencies:

- As of December 31, 2022, recorded obligations exceeded funds in the checking account by \$5,831.
- The office did not maintain a liabilities report indicating to whom the monies are due to ensure accountability of all funds in their possession.
- The office did not maintain accounting records for automation funds deposited into the general account. Automation funds are monies collected for the maintenance and upgrading of the office.

Good internal accounting control procedures ensure that the ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

These conditions existed because the office failed to establish and implement an adequate system of internal controls over funds held in escrow as recommended in our prior audit report. Without a good system of internal controls over funds held in escrow, the possibility of funds being lost or misappropriated increases significantly.

Recommendations

We strongly recommend that the office attempt to identify all existing liabilities associated with the office bank account and take appropriate action. Any unidentified funds should be accounted for under normal escheat procedures. Furthermore, we recommend that the office should ensure that reconciled cash equals unpaid obligations monthly.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 2 - Inadequate Accountability Over Funds Held In Escrow - Prothonotary -
Recurring (Continued)**

Management's Response

The County Officer responded as follows:

This has been an ongoing issue with our audits. While I do have all monies deposited in one account. [sic] I do have separate bookkeeping for all escrowed funds as we discussed at conference. The automation funds are money that is generated every month by the cases that we bring in on the civil side. The amount is different every month. When I first took office, I had asked our Controller about putting this money in a separate account and he advised me not to do so.

Any money that is deposited into Escrow/[General Account] is all documented in a ledger along with a docket entry in our case management system. The same is for disbursements. It is deducted in the ledger and a docket entry is made.

When I questioned the discrepancy, the auditor was looking into Automation funds prior to January 2019. When I took office in 2018, I was under the impression that there was no Automation Funds. I was paying back a loan that my predecessor took out to purchase our current [computer system]. When he took office, I know there was plenty of funds to cover a good portion of the cost. Regardless, I have to make sure our books are balanced.

I plan on going through all accounts. Opening separate accounts for Escrow, [general account] and Automation funds. That will be easier to keep track of exactly what we have.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. This is a recurring finding. During our next audit, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 3 - Receipts Were Not Always Deposited On The Same Day As Collected - Adult Probation And Parole Department

Our audit disclosed that receipts were not always deposited on the same day as collected. Of 45 receipts tested, 13 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 21 days. In all 13 instances, we found that \$500 or more was held overnight.

Good internal accounting controls require that all monies collected be deposited in the bank at the end of every day. All money, including partial payments received (e.g. cash, checks, and money orders), must be deposited in the bank at the end of every business day. A bank night depository may be used by any entity that cannot get to the bank during banking hours. Money should not be taken home, left in the office overnight, or unattended.

This condition existed because the office failed to establish and implement an adequate system of internal controls over receipts. The office staff stated that they were short staffed.

Recommendation

We recommend that the office deposit all receipts at the end of each day as required by good internal accounting controls.

Management's Response

Although we recognize the findings of the Auditor General's audit, and we will do everything we can to be in compliance in the future, we feel that we have put adequate checks and balances in place despite being short staffed for much of the audit period. To our knowledge none of the findings came from the period of 2019-2020, which is largely due to being fully staffed during that period. However, we have been understaffed ever since that time and unfortunately continue to be. It has become more and more challenging to hire staff with inflation booming and at current wages being offered for County employment. Therefore, it is almost impossible to compete for qualified employees. Should we be able to hire an adequate number of staff in the future, the current findings would largely be resolved which was acknowledged by most of the people in the room during our closing interview.

Auditor's Conclusion

We acknowledge the officeholder's concerns regarding staffing, and we appreciate the officeholder's efforts to correct these issues. During our next audit we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 4 - Inadequate Internal Controls Over Manual Receipts - Adult Probation And Parole Department

Our audit disclosed that the office is utilizing manual receipts when the Common Pleas Case Management System (CPCMS) is available. Manual receipts are to be issued only in the event of a temporary power loss to the CPCMS. Once the CPCMS system is available, the manual receipt information should be entered into the CPCMS system and replaced by a computer-generated receipt and included in the daily receipts. Both the manual receipt and the computer-generated receipt should be filed together accordingly.

This condition existed because the office failed to establish and implement an adequate system of internal controls over manual receipts, including ensuring manual receipts are only used in the event of a power loss and accounting for all manual receipts. According to the Adult Probation and Parole Department staff, manual receipts were being used for payments received from defendants for cases that were not yet docketed and by staff not yet trained in CPCMS. Without a good system of internal controls over funds received, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over manual receipts as noted above. We further recommend that the office contact the Administrative Office of Pennsylvania Courts for instruction on recording payments for cases not yet docketed.

Management's Response

Although we recognize the findings of the Auditor General's audit, and we will do everything we can to be in compliance in the future, we feel that we have put adequate checks and balances in place despite being short staffed for much of the audit period. To our knowledge none of the findings came from the period of 2019-2020, which is largely due to being fully staffed during that period. However, we have been understaffed ever since that time and unfortunately continue to be. It has become more and more challenging to hire staff with inflation booming and at current wages being offered for County employment. Therefore, it is almost impossible to compete for qualified employees. Should we be able to hire an adequate number of staff in the future, the current findings would largely be resolved which was acknowledged by most of the people in the room during our closing interview.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 4 - Inadequate Manual Receipt Procedures - Adult Probation And Parole
Department (Continued)**

Auditor's Conclusion

We acknowledge the officeholder's concerns regarding staffing and we appreciate the officeholder's efforts to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Finding No. 5 - Inadequate Segregation of Duties - Adult Probation And Parole Department

Our audit disclosed that one employee in the office was responsible for performing the following functions:

- Preparing the bank reconciliations.
- Preparing deposit slips.
- Preparing checks.
- Entering collection information into the CPCMS accounting system.
- Voiding Receipts.

A good system of internal controls requires adequate segregation of duties.

In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash. These duties should be segregated and rotated periodically. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily. The reviewer should sign and date the records and documents reviewed.

Without adequate segregation of duties, the possibility of funds being lost or misappropriated increases significantly.

According to the Adult Probation and Parole Department staff, this condition existed because the office is short staff and did not establish and implement adequate segregation of duties.

Recommendations

We recommend that the office provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 5 - Inadequate Segregation of Duties - Adult Probation And Parole Department
(Continued)**

Management's Response

Although we recognize the findings of the Auditor General's audit, and we will do everything we can to be in compliance in the future, we feel that we have put adequate checks and balances in place despite being short staffed for much of the audit period. To our knowledge none of the findings came from the period of 2019-2020, which is largely due to being fully staffed during that period. However, we have been understaffed ever since that time and unfortunately continue to be. It has become more and more challenging to hire staff with inflation booming and at current wages being offered for County employment. Therefore, it is almost impossible to compete for qualified employees. Should we be able to hire an adequate number of staff in the future, the current findings would largely be resolved which was acknowledged by most of the people in the room during our closing interview.

Auditor's Conclusion

We acknowledge the officeholder's concerns regarding staffing, and we appreciate the officeholder's efforts to correct these issues. It is imperative that the office maintains segregation of duties to ensure funds are adequately safeguarded. During our next audit, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over the bank account.
- Attempt to identify all existing liabilities associated with the office bank account and take appropriate action. Any unidentified funds should be accounted for under normal escheat procedures. We further recommended that the office ensure that reconciled cash equals unpaid obligations monthly.

During our current audit, we noted that the office did not comply with our bulleted recommendations. Please see the current year Findings No.1 and No. 2 for additional information.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION
AND PAROLE DEPARTMENT/PROTHONOTARY
NORTHUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue

The Honorable Andrea Touminen
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 Jamie Saleski
Clerk of the Court of Common Pleas/Prothonotary

Mr. Timothy Heitzman
Chief Probation Officer

The Honorable Chris Grayson
Controller

The Honorable Samuel J Schiccatano
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.