

COMPLIANCE AUDIT

Clerk of the Court of
Common Pleas/Prothonotary/Probation and
Parole Department
Centre 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 Probation and Parole Officer, Centre 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.

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 Offices' 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 Centre County Clerk of the Court of Common Pleas/Prothonotary and Probation and Parole Department 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 name.

Timothy L. DeFoor
Auditor General
September 6, 2023

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/PROBATION AND PAROLE DEPARTMENT
CENTRE 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 and Probation and Parole 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/PROBATION AND PAROLE DEPARTMENT
 CENTRE 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

Clerk of the Court checks issued to:

Department of Revenue	\$ 3,605,062
Office of Inspector General	14,986
State Police	4,777
Department of Transportation	4,030
Department of Environmental Protection	3,686
Department of Human Services	996
Department of Insurance	357
Department of General Services	156
Office of Attorney General	128
Department of Public Welfare	69
Liquor Control Board	17
Commission on Crime and Delinquency	<u>13</u>
 Total	 <u><u>\$ 3,634,277</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	\$ 238,427
Administrative Office of Pennsylvania Courts	<u>3,716</u>
 Total	 <u><u>\$ 242,143</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/
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Debra C. Immel served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2018 to December 31, 2019.

Jeremy S. Breon served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2020 to December 31, 2021.

Thomas E. Backenstoe served as the Director of the Probation and Parole Department for the period January 1, 2018 to December 31, 2019.

Ryan D. Smeltzer served as the Director of the Probation and Parole Department for the period January 1, 2020 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 AND
PROBATION AND PAROLE DEPARTMENT
CENTRE COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2021

Receipts:

Department of Transportation		
Title 75 Fines	\$	239,246
Department of Revenue Court Costs		141,265
Crime Victims' Compensation Costs		212,165
Crime Commission Costs/Victim Witness Services Costs		152,461
Domestic Violence Costs		21,184
Emergency Medical Services Fines		39,767
DUI - ARD/EMS Fees		28,101
CAT/MCARE Fund Surcharges		62,779
Judicial Computer System/Access to Justice Fees		215,708
Offender Supervision Fees		1,054,750
Constable Service Surcharges		104
Criminal Laboratory Users' Fees		241,405
Probation and Parole Officers' Firearm Education Costs		26,726
Substance Abuse Education Costs		194,898
Office of Victims' Services Costs		79,247
Miscellaneous State Fines and Costs		<u>924,471</u>
 Total receipts		 3,634,277
 Disbursements to Commonwealth		 <u>(3,634,277)</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>

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

Receipts:

Writ Taxes	\$ 4,906
Divorce Complaint Surcharges	10,370
Judicial Computer System/Access To Justice Fees	220,673
Protection From Abuse Surcharges and Contempt Fines	2,625
Criminal Charge Information System Fees	<u>3,716</u>
Total Receipts	242,290
Commissions	<u>(147)</u>
Net Receipts	242,143
Disbursements to Commonwealth	<u>(242,143)</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 AND PROBATION AND PAROLE DEPARTMENT
CENTRE 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 Jeremy S. Breon
Clerk of the Court of Common Pleas/Prothonotary

Mr. Ryan D. Smeltzer
Director of the Probation and Parole Department

The Honorable Jason Moser
Controller

The Honorable Mark Higgins
Chairperson of the Board of Commissioners

The Honorable Jonathan D. Grine
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.