

COMPLIANCE AUDIT

Clerk of the Court of Common
Pleas/Prothonotary/Probation Department
Clearfield County, Pennsylvania
For the Period
January 1, 2016 to December 31, 2019

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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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/Prothonotary/Probation Department, Clearfield County, Pennsylvania (County Officer), for the period January 1, 2016 to December 31, 2019, 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.

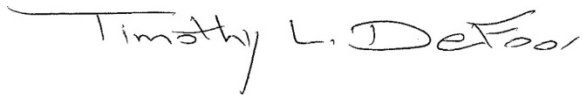
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2016 to December 31, 2019, 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 Clerk of the Court of Common Pleas/Prothonotary/Probation Department, Clearfield County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
December 14, 2021

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CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/PROBATION DEPARTMENT
CLEARFIELD COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

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, 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 \$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/
 PROTHONOTARY/PROBATION DEPARTMENT
 CLEARFIELD COUNTY
 BACKGROUND
 FOR THE PERIOD
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Total disbursements during the audit period are comprised as follows:

Clerk of the Court/Probation Department checks issued to:

Department of Revenue	\$ 2,408,847
Game Commission	5,450
State Police	5,642
Department of Environmental Protection	2,173
Department of General Services	304
Department of Human Services	1,173
Department of Transportation	355
Office of Inspector General	<u>33,318</u>
Total	<u><u>\$ 2,457,262</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 checks issued to:

Department of Revenue	\$ 208,511
Adminstrative Office of Pennsylvania Courts	<u>3,892</u>
Total	<u><u>\$ 212,403</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.

Brian K. Spencer served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2016 to December 31, 2019.

Shawn Burkhart served as the Director of Probation for the period January 1, 2016 to December 31, 2019.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/PROBATION DEPARTMENT
CLEARFIELD 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
 CLEARFIELD COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	266,951
Department of Revenue Court Costs		69,191
Crime Victims' Compensation Costs		157,417
Crime Commission Costs/Victim Witness Services Costs		103,667
Domestic Violence Costs		18,379
Emergency Medical Services Fines		20,688
DUI - ARD/EMS Fees		14,099
CAT/MCARE Fund Surcharges		87,425
Judicial Computer System/Access to Justice Fees		145,949
Offender Supervision Fees		729,201
Constable Service Surcharges		254
Criminal Laboratory Users' Fees		92,182
Probation and Parole Officers' Firearm Education Costs		14,315
Substance Abuse Education Costs		114,637
Office of Victims' Services Costs		35,638
Miscellaneous State Fines and Costs		<u>587,269</u>
 Total receipts		 2,457,262
 Disbursements to Commonwealth		 <u>(2,457,262)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2019	 \$	 <u><u>-</u></u>

PROTHONOTARY
CLEARFIELD COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:

Writ Taxes	\$ 4,152
Divorce Complaint Surcharges	8,070
Judicial Computer System/Access To Justice Fees	186,391
Protection From Abuse Surcharges and Contempt Fines	10,200
Criminal Charge Information System Fees	<u>3,892</u>
Total Receipts	212,705
Commissions	<u>(122)</u>
Net Receipts	212,583
Disbursements to Commonwealth	<u>(212,403)</u>
Balance due Commonwealth (County) per settled reports	180
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2019	<u><u>\$ 180</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/PROBATION DEPARTMENT
CLEARFIELD COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

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 Brian Spencer
Clerk of the Court of Common Pleas/Prothonotary

Mr. Shawn Burkhart
Director of Probation

The Honorable John Sobel
Chairperson of the Board of Commissioners

The Honorable Thomas Adamson
Controller

The Honorable Frederic J. Ammerman
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.