

# COMPLIANCE AUDIT

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Clerk of the Court of  
Common Pleas/Prothonotary/  
Probation and Parole Department  
Susquehanna County, Pennsylvania  
For the Period  
January 1, 2018 to December 31, 2022

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December 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 the Chief Probation Officer, Susquehanna County, Pennsylvania (County Officers), for the period January 1, 2018 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.

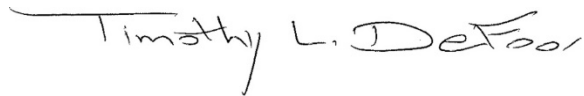
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2018 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.

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 to us by the Susquehanna County Clerk of the Court of Common Pleas/Prothonotary/Probation Department 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 letter.

Timothy L. DeFoor  
Auditor General  
December 5, 2023

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CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/PROBATION DEPARTMENT  
SUSQUEHANNA COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 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/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 \$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 DEPARTMENT  
SUSQUEHANNA COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

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	\$ 1,029,355
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This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 156,181
Adminstrative Office of Pennsylvania Courts	<u>4,134</u>
Total	<u>\$ 160,315</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.

Margaret Krupinski served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2018 to December 31, 2022.

Jeffrey Shoemaker served as the Chief Probation Officer for the period January 1, 2018 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.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/PROBATION DEPARTMENT  
SUSQUEHANNA COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

Audit Adjustment - Prothonotary Summary

The \$8,391 audit adjustment represents Judicial Computer System/Access To Justice Fees assessed on Custody complaints from 2019 to 2022 that were not remitted to the Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION DEPARTMENT  
SUSQUEHANNA COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	65,401
Department of Revenue Court Costs		35,948
Crime Victims' Compensation Costs		74,703
Crime Commission Costs/Victim Witness Services Costs		52,990
Domestic Violence Costs		8,087
Emergency Medical Services Fines		4,684
DUI - ARD/EMS Fees		8,678
CAT/MCARE Fund Surcharges		10,795
Judicial Computer System/Access to Justice Fees		74,599
Offender Supervision Fees		346,194
Constable Service Surcharges		10
Criminal Laboratory Users' Fees		10,766
Probation and Parole Officers' Firearm Education Costs		7,046
Substance Abuse Education Costs		42,485
Office of Victims' Services Costs		60,237
Miscellaneous State Fines and Costs		<u>226,732</u>
 Total receipts		 1,029,355
 Disbursements to Commonwealth		 <u>(1,029,355)</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, 2022		 <u><u>\$ -</u></u>



PROTHONOTARY  
 SUSQUEHANNA COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Writ Taxes	\$	1,915
Divorce Complaint Surcharges		4,760
Judicial Computer System/Access To Justice Fees		141,480
Protection From Abuse Surcharges and Contempt Fines		8,083
Criminal Charge Information System Fees		<u>4,134</u>
Total Receipts		160,372
Commissions		<u>(57)</u>
Net Receipts		160,315
Disbursements to Commonwealth		<u>(160,315)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>8,391</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2022	\$	<u><u>8,391</u></u>

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/PROBATION DEPARTMENT  
SUSQUEHANNA COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement a procedure whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. If checks remain outstanding and attempts to contact payees after 180 days are unsuccessful, the office should reinstate the amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.

During our current audit, we noted that the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/  
PROTHONOTARY/PROBATION DEPARTMENT  
SUSQUEHANNA COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

This report was initially distributed to:

**The Honorable Pat Browne**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable Andrea Tuominen**  
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 Margaret Krupinski**  
Clerk of the Court of Common Pleas/Prothonotary

**Mr. Jeffrey Shoemaker**  
Chief Probation Officer

**The Honorable Elizabeth Arnold**  
Chairperson of the Board of Commissioners

**The Honorable Jason J. Legg**  
President Judge

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).