

# ATTESTATION ENGAGEMENT

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Clerk Of The Court Of Common Pleas And  
Adult Probation Department/Prothonotary/  
Recorder Of Deeds/Register Of Wills/Clerk Of  
Orphans' Court

Sullivan County, Pennsylvania  
For the Period  
January 1, 2012 to December 31, 2014

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July 2016



Commonwealth of Pennsylvania  
Department of the Auditor General  
Eugene A. DePasquale • Auditor General

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EUGENE A. DEPASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Eileen McNulty  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas and Adult Probation Department/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Sullivan County, Pennsylvania (County Officers), for the period January 1, 2012 to December 31, 2014, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). The county officers' management is responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Sections 401(b) and 401(d) of *The Fiscal Code* 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. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Sections 401(b) and 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2012 to December 31, 2014, in conformity with the criteria set forth in Note 1.

## Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness.

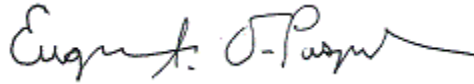
- Deposit Slips Were Not Validated By The Bank - Clerk Of Court Of Common Pleas.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Offices' compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the County Officers and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas and Adult Probation Department/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Sullivan County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale  
Auditor General

June 16, 2016

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CLERK OF THE COURT OF COMMON PLEAS AND  
ADULT PROBATION DEPARTMENT  
SULLIVAN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Department of Transportation		
Title 75 Fines	\$	20,375
Department of Revenue Court Costs		3,952
Crime Victims' Compensation Costs		7,214
Crime Commission Costs/Victim Witness Services Costs		4,972
Domestic Violence Costs		908
Emergency Medical Services Fines		540
DUI - ARD/EMS Fees		1,300
CAT/MCARE Fund Surcharges		5,892
Judicial Computer System/Access to Justice Fees		4,165
Offender Supervision Fees		31,817
Criminal Laboratory Users' Fees		116
Probation and Parole Officers' Firearm Education Costs		877
Substance Abuse Education Costs		8,818
Office of Victims' Services Costs		2,130
Miscellaneous State Fines and Costs		<u>14,299</u>
 Total receipts (Note 2)		 107,375
 Disbursements to Commonwealth (Note 4)		 <u>(107,375)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	 \$	 <u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

PROTHONOTARY  
SULLIVAN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Writ Taxes	\$	270
Divorce Complaint Surcharges		380
Judicial Computer System/Access To Justice Fees		9,258
Criminal Charge Information System Fees		<u>162</u>
Total Receipts (Note 2)		10,070
Commissions (Note 3)		<u>(8)</u>
Net Receipts		10,062
Disbursements to Commonwealth (Note 4)		<u>(10,062)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

RECORDER OF DEEDS  
 SULLIVAN COUNTY  
 REALTY TRANSFER TAXES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Realty Transfer Taxes (Note 2)	\$	830,129
Commissions (Note 3)		<u>(8,301)</u>
Net Receipts		821,828
Disbursements to Commonwealth (Note 4)		<u>(823,828)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(2,000)
Examination adjustments (Note 6)		<u>2,000</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.



RECORDER OF DEEDS  
 SULLIVAN COUNTY  
 WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Writ Taxes	\$	4,628
Judicial Computer System/Access To Justice Fees		<u>141,604</u>
Total Receipts (Note 2)		146,232
Commissions (Note 3)		<u>(139)</u>
Net Receipts		146,093
Disbursements to Commonwealth (Note 4)		<u>(146,093)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

REGISTER OF WILLS  
SULLIVAN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Inheritance Taxes (Note 2)	\$	1,346,701
Disbursements and credits to Commonwealth (Note 4)		<u>(1,346,711)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(10)
Examination adjustments (Note 7)		<u>10</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

Receipts:

Marriage License Taxes	\$	46
Marriage License Application Surcharges		910
Marriage License Declaration Fees		910
Judicial Computer System/Access To Justice Fees		<u>3,264</u>
Total Receipts (Note 2)		5,130
Disbursements to Commonwealth (Note 4)		<u>(5,130)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2012 to December 31, 2014	\$	<u><u>-</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

1. Criteria

The Statements 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 Statements 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.

2. Receipts

Clerk Of The Court Of Common Pleas

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, fees, and fines:

- Writ Taxes represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. These fees were increased to \$23.50 for the period December 8, 2009 to July 9, 2014. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

2. Receipts (Continued)

Prothonotary (Continued)

- Criminal Charge Information System Fees represent a fee 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 fee was \$7.50 for the period January 1, 2012 to December 31, 2014. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes and fees:

- The Pennsylvania Realty Transfer Tax is a documentary stamp tax of 1 percent on the value of the interest in real property transferred by deed.
- Writ Taxes represent a \$.50 tax imposed on various types of documents and a \$10 tax on notary public commissions processed through the office.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed for each filing of deeds in any form, mortgages, mortgage assignments, mortgage releases, mortgage satisfaction pieces, installment sales agreements, leases for a term of 30 years or longer, and easements. These fees were increased to \$23.50 for the period December 8, 2009 to July 9, 2014. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50.

Register Of Wills

Receipts consist of monies collected on behalf of the Commonwealth less commissions on these monies. These include monies collected for the following taxes and fees:

- Inheritance Taxes represent inheritance taxes filed with the Register of Wills.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

2. Receipts (Continued)

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:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.
- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts. These fees were increased to \$23.50 for the period December 8, 2009 to July 9, 2014. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50.

For the purpose of reporting the collection of Judicial Computer System/Access To Justice Fees to the Department of Revenue, the office combined the Register of Wills and Clerk of Orphans' Court collections and reported them on the Clerk of Orphans' Court's monthly report. Therefore, the amount reported on the Clerk of Orphans' Court's statement of receipts and disbursements includes the fees collected for the office of the Register of Wills.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

3. Commissions - Recorder of Deeds/Register of Wills

Acting in the capacity of an agent for the Commonwealth, the Recorder of Deeds/Register of Wills is authorized to collect a commission on the Commonwealth portion of taxes as follows:

<u>Tax</u>	<u>Commission</u>
Realty Transfer	1%
Writ	3%
Inheritance	4.25% \$1.00 to \$200,000.00
	1.75% next \$800,000.00
	.50% thereafter

Register of Wills commissions of \$38,567 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the Statements.

3. Commissions - Prothonotary

Acting in the capacity of an agent for the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed the county are not included in the balance due the Commonwealth.

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$	106,304
Commonwealth of Pennsylvania		1,071
 Total	 \$	 <u><u>107,375</u></u>

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	9,900
Adminstrative Office of Pennsylvania Courts		162
 Total	 \$	 <u><u>10,062</u></u>

Recorder Of Deeds

**Realty Transfer Taxes**

The Recorder of Deeds participates in the Department of Revenue's cash management system for Realty Transfer Taxes. Under this system, the "Agent" deposits Realty Transfer Tax collections to a local account approved and established in the name of the Department of Revenue, thereby eliminating the need for the agent to issue a check to disburse these taxes.

Total disbursements are comprised as follows:

Deposits into the Department of Revenue's cash management account	\$	<u><u>823,828</u></u>
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**Writ Taxes And Judicial Computer System/Access To Justice Fees**

Total disbursements are comprised as follows:

Recorder of Deeds checks issued to:

Department of Revenue	\$	<u><u>146,093</u></u>
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CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

4. Disbursements (Continued)

Register Of Wills

**Inheritance Taxes**

The Register of Wills participates in the Department of Revenue's cash management system for Inheritance Taxes. Under this system, the "Agent" deposits Inheritance Tax collections to a local account approved and established in the name of the Department of Revenue, thereby eliminating the need for the agent to issue a check to disburse these taxes.

Total disbursements are comprised as follows:

Deposits into the Department of Revenue's cash management account	<u>\$ 1,346,711</u>
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Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u>\$ 5,130</u>
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5. Balance Due Commonwealth (County) For The Period January 1, 2012 To December 31, 2014

Clerk Of The Court Of Common Pleas And Adult Probation Department

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/Recorder of Deeds/Register of Wills Clerk/Of Orphans' Court

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

6. Examination Adjustment - Recorder of Deeds

The examination adjustment represents the correction of depositing error in the Realty Transfer Tax sweep account that occurred in October, 2014 and corrected in January 2015.

7. Examination Adjustment - Register of Wills

The examination adjustment represents an error made in the Register of Wills Inheritance Tax sweep account in June 2014. The Department of Revenue corrected the error in September 2014.

8. Prior Examination Period Balance Due - Prothonotary

We noted that there was a prior examination balance due the Commonwealth of \$6, which was not paid as of the end of our current examination period.

9. County Officers Serving During Examination Period

Kellie Carpenter served as the Clerk of the Court of Common Pleas/Prothonotary/Recorder of Deeds/Register of Wills/Clerk of Orphans' Court for the period January 1, 2012 to December 31, 2014.

Rocky Hileman served as Chief Probation Officer of the Adult Probation Department during the period January 1, 2012 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

**Finding - Deposit Slips Were Not Validated By The Bank - Clerk Of Court Of Common Pleas**

Our examination of the office's accounting records disclosed that the office copy of the bank deposit slip was not validated by the bank as to the mix of cash and checks for 26 out of 40 deposits tested. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual make up of the deposit (i.e. cash and check mix).

Good internal accounting controls require that the amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the office should obtain a deposit ticket from the bank that validates total cash and the total deposit. After the office receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The office was not aware of the potential internal control weaknesses caused by not obtaining a validated deposit slip from the bank that details the mix of cash and checks deposited.

**Recommendations**

We recommend that the office obtain a validation from the bank as to the mix of cash and checks deposited. We further recommend that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.

**Management's Response**

The County Officer responded as follows:

The check/cash breakdown will be done on each daily deposit for each account.

**Auditor's Conclusion**

During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

Summary of Prior Examination Recommendation

During our prior examination, we recommended that the Adult Probation Department establish and implement an adequate system of internal controls over manual receipts.

During our current examination, we noted that the Adult Probation Department complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS AND ADULT PROBATION  
DEPARTMENT/PROTHONOTARY/RECORDER OF DEEDS/  
REGISTER OF WILLS/CLERK OF ORPHANS' COURT  
SULLIVAN COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2012 TO DECEMBER 31, 2014

This report was initially distributed to:

**The Honorable Eileen H. McNulty**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable Thomas B. Darr**  
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 Kellie Carpenter**  
Clerk of the Court of Common Pleas/ Prothonotary/Recorder of Deeds/  
Register of Wills/Clerk of Orphans' Court

**Mr. Rocky Hileman**  
Chief Probation Officer, Adult Probation Department

**The Honorable Russel D. Shurleff**  
President Judge

**The Honorable Wylie Norton**  
Chairperson of the Board of Commissioners

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).