

CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY

CLEARFIELD COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2007

## CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Clerk Of The Court Of Common Pleas/Department of Probation Services.....	5
Prothonotary .....	6
Notes To The Statements Of Receipts And Disbursements .....	7
Comment.....	11
Report Distribution .....	13

## Independent Auditor's Report

Mr. Stephen H. Stetler  
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/Department of Probation Services/Prothonotary, Clearfield County, Pennsylvania (County Officers), for the period January 1, 2004 to December 31, 2007, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. 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. An examination includes 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*.

### Independent Auditor's Report (Continued)

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 ended December 31, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officers' ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officers' Statements that is more than inconsequential will not be prevented or detected by the County Officers' internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officers' internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

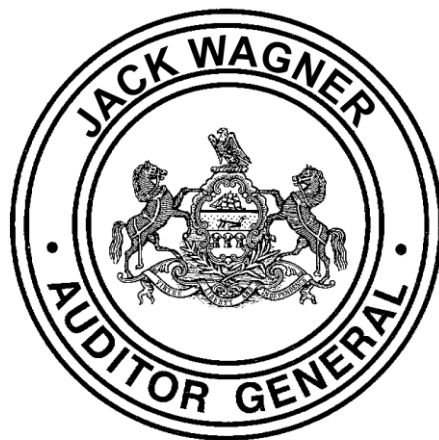
Independent Auditor's Report (Continued)

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.

January 15, 2009

JACK WAGNER  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/  
DEPARTMENT OF PROBATION SERVICES  
CLEARFIELD COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

Receipts:

Department of Transportation	
Title 75 Fines	\$ 240,208
Department of Revenue Court Costs	52,014
Crime Victims' Compensation Costs	164,986
Crime Commission Costs/Victim Witness Services Costs	117,451
Domestic Violence Costs	18,904
Emergency Medical Services Fines	25,719
DUI - ARD/EMS Fees	12,208
CAT/MCARE Fund Surcharges	139,818
Judicial Computer System/Access to Justice Fees	39,766
Offender Supervision Fees	598,074
Constable Service Surcharges	353
Criminal Laboratory Users' Fees	34,229
Probation and Parole Officers' Firearm Education Costs	13,641
Substance Abuse Education Costs	95,239
Office of Victims' Services Costs	41,587
Miscellaneous State Fines and Costs	<u>230,893</u>

Total receipts (Note 2)	\$ 1,825,090
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Disbursements and credits to Commonwealth (Note 4)	<u>(1,824,990)</u>
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Balance due Commonwealth (County)	
per settled reports (Note 5)	100

Examination adjustments (Note 6)	<u>1,250</u>
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Adjusted balance due Commonwealth (County)	
January 1, 2004 to December 31, 2007	<u><u>\$ 1,350</u></u>

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

PROTHONOTARY  
CLEARFIELD COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

Receipts:

Writ Taxes	\$ 4,622
Divorce Complaint Surcharges	9,450
Judicial Computer System/Access To Justice Fees	61,918
Protection From Abuse Surcharges and Contempt Fines	2,795
Criminal Charge Information System Fees	<u>3,328</u>
Total Receipts (Note 2)	82,113
Commissions (Note 3)	<u>(139)</u>
Net Receipts	81,974
Disbursements to Commonwealth (Note 4)	<u>(81,974)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2007	<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/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

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/Department Of Probation Services

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.

CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$25 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Effective May 9, 2006, the surcharge was increased to \$100. Protection From Abuse Contempt Fines represent fines of not less than \$100 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order. Effective May 9, 2006, the fine was increased to a minimum of \$300 and maximum of \$1000.
- 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 \$5.00 for the period January 1, 2003 to December 31, 2004, \$6.00 for the period January 1, 2005 to December 31, 2005, and \$6.50 for the period January 1, 2006 to December 31, 2007. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

3. Commissions

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.

CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

4. Disbursements And Credits

Clerk Of The Court Of Common Pleas/Department Of Probation Services

Total disbursements and credits are comprised as follows:

Department of Probation Services checks issued to:

Department of Revenue	\$ 1,730,033
Office of Attorney General	1,384
Department of Conservation and Natural Resources	1,158
Bureau of Drug Law Enforcement	1,542
Department of Transportation	4,913
Commonwealth of Pennsylvania	12,386
Office of Victims' Services	3,005
Department of Public Welfare	25,051
Bureau of Unemployment Compensation	1,699
State Police	10,249
Office of Inspector General	30,639
Department of Treasury	2,434
Miscellaneous State Agencies	410

Credit taken on the current examination for  
the prior audit period:

January 1, 2001 to December 31, 2003	<u>87</u>
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Total	<u><u>\$ 1,824,990</u></u>
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Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 78,646
Administrative Office of Pennsylvania Courts	3,328
Total	<u><u>\$ 81,974</u></u>

CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

5. Balance Due Commonwealth (County) For The Period January 1, 2004 To December 31, 2007

Clerk Of The Court Of Common Pleas/Department Of Probation Services

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. It does not reflect adjustments disclosed by our examination. Refer to Note 6.

Prothonotary

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.

6. Examination Adjustments - Clerk Of The Court Of Common Pleas/Department Of Probation Services

Our examination has adjustments totaling \$1,250 due the Department of Revenue. These adjustments are for bail forfeitures sent to the County of Clearfield in error.

<u>Month</u>	<u>Year</u>	<u>State/Local</u>	<u>Docket Number</u>	<u>Section</u>	<u>Examination Adjustments</u>
		<u>Arrest</u>			
June	2006	State	CP-17-CR-558-2004	3733	\$ 1,000
October	2006	State	CP-17-CR-698-2004	3802	250
					<u>\$ 1,250</u>

7. County Officers Serving During Examination Period

William A. Shaw served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2004 to December 31, 2007.

Donald J. McClusick served as the Director of the Department of Probation Services for the period January 1, 2004 to December 31, 2007.

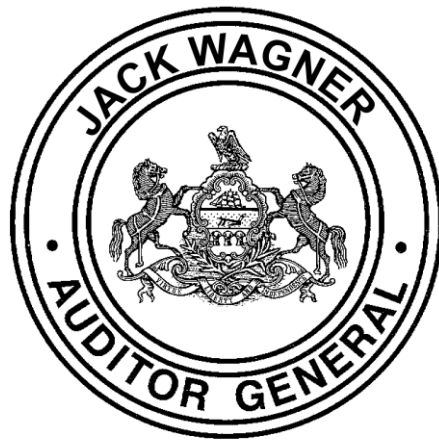
CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we recommended:

- That the office transmit the summary of collections report and payment of the Commonwealth's portion of fines and costs as required by the Department of Revenue - Clerk of the Court of Common Pleas/Prothonotary.
- That the county establish and implement an adequate system of internal controls over the computer system - Clerk of the Court of Common Pleas/Prothonotary/Department of Probation Services.
- That the office establish and implement procedures to ensure that all collections are deposited at the end of each day - Department of Probation Services.
- That all receipts are prenumbered - Department of Probation Services.

During our current examination, we noted that the offices complied with our recommendations.



CLERK OF THE COURT OF COMMON PLEAS/DEPARTMENT OF  
PROBATION SERVICES/PROTHONOTARY  
CLEARFIELD COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

Mr. Stephen H. Stetler  
Acting Secretary  
Pennsylvania Department of Revenue

The Honorable Zygmunt Pines  
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  
1101 South Front Street, Suite 5900  
Harrisburg, PA 17104-2545

Clerk of the Court of Common Pleas/Prothonotary  
Clearfield County  
P. O. Box 549  
Clearfield, PA 16830

The Honorable William A. Shaw	Clerk of the Court of Common Pleas/Prothonotary
Mr. Donald J. McClusick	Director, Department of Probation Services
The Honorable Claudia Read	Controller
The Honorable John Sobel	Chairman of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).