

COMPLIANCE AUDIT

Clerk of the Court of
Common Pleas/Probation Department
Somerset County, Pennsylvania
For the Period
January 1, 2019 to December 31, 2022

February 2024



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 and Chief Probation Officer, Somerset County, Pennsylvania (County Officers), for the period January 1, 2019 to December 31, 2022, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b).

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.

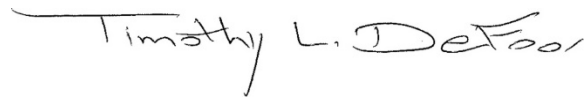
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2019 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 a summary of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summary). 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 Offices and used the data to create the summary in the format required by the Department of Revenue. 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 summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

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 Somerset County Clerk of the Court of Common Pleas/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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
February 8, 2024

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CLERK OF THE COURT OF COMMON PLEAS
SOMERSET COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

The Department of Auditor General is mandated by Article IV, Section 401(b) 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 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.

Total disbursements during the audit period are as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 1,359,901
Department of Public Welfare	591
State Police	190
Department of Environmental Protection	<u>189</u>
Total	<u><u>\$ 1,360,871</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.

Rose E. Svonavec served as the Clerk of the Court of Common Pleas for the period January 1, 2019 to December 31, 2022.

Vicki L. Rascona-Saylor served as the Director of Probation Services for the period January 1, 2019 to December 31, 2019.

David Roman served as the Director of Probation Services for the period January 1, 2020 to December 31, 2022.

CLERK OF THE COURT OF COMMON PLEAS
SOMERSET COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

The summary of receipts and disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The summary was 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
SOMERSET COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation	
Title 75 Fines	\$ 120,502
Department of Revenue Court Costs	51,781
Crime Victims' Compensation Costs	88,343
Crime Commission Costs/Victim Witness Services Costs	60,955
Domestic Violence Costs	9,818
Emergency Medical Services Fines	8,392
DUI - ARD/EMS Fees	12,181
CAT/MCARE Fund Surcharges	14,616
Judicial Computer System/Access to Justice Fees	93,823
Offender Supervision Fees	330,655
Constable Service Surcharges	76
Criminal Laboratory Users' Fees	73,332
Probation and Parole Officers' Firearm Education Costs	9,078
Substance Abuse Education Costs	81,792
Office of Victims' Services Costs	32,161
Miscellaneous State Fines and Costs	<u>373,366</u>
 Total receipts	 1,360,871
 Disbursements to Commonwealth	 <u>(1,360,871)</u>
 Balance due Commonwealth (County) per settled reports	 -
 Audit adjustments	 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	 <u><u>\$ -</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
SOMERSET COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over manual receipts.

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

CLERK OF THE COURT OF COMMON PLEAS
SOMERSET COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 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 Rose E. Svonavec
Clerk of the Court of Common Pleas

Mr. David Roman
Director of Probation Services

The Honorable Brian Fochtman
Chairperson of the Board of Commissioners

The Honorable Scott P. Bittner
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.