



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

ELK COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2008 TO DECEMBER 31 2011

*Released April 2013*

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**





CLERK OF THE COURT OF COMMON PLEAS/  
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ELK COUNTY

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Commonwealth of Pennsylvania  
Department of the Auditor General  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Daniel P. Meuser  
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/Prothonotary/Probation/Parole Department, Elk County, Pennsylvania (County Officers), for the period January 1, 2008 to December 31 2011, 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 January 1, 2008 to December 31 2011, 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

October 24, 2012

**EUGENE A. DEPASQUALE**  
Auditor General





CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

Receipts:

Department of Transportation		
Title 75 Fines	\$	41,918
Department of Revenue Court Costs		18,655
Crime Victims' Compensation Costs		51,712
Crime Commission Costs/Victim Witness Services Costs		33,916
Domestic Violence Costs		5,052
Emergency Medical Services Fines		2,026
DUI - ARD/EMS Fees		8,525
CAT/MCARE Fund Surcharges		30,468
Judicial Computer System/Access to Justice Fees		15,760
Offender Supervision Fees		145,691
Criminal Laboratory Users' Fees		13,072
Probation and Parole Officers' Firearm Education Costs		4,359
Substance Abuse Education Costs		33,897
Office of Victims' Services Costs		44,149
Miscellaneous State Fines and Costs		<u>130,558</u>
 Total receipts (Note 2)		 579,758
 Disbursements to Commonwealth (Note 4)		 <u>(580,258)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		  (500)
 Examination adjustments (Exhibit 1)		 <u>934</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2011	  \$	  <u><u>434</u></u>

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

PROTHONOTARY  
ELK COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

Receipts:

Writ Taxes	\$	3,349
Divorce Complaint Surcharges		3,830
Judicial Computer System/Access To Justice Fees		57,838
Protection From Abuse Surcharges and Contempt Fines		1,808
Criminal Charge Information System Fees		<u>1,503</u>
Total Receipts (Note 2)		68,328
Commissions (Note 3)		<u>(100)</u>
Net Receipts		68,228
Disbursements to Commonwealth (Note 4)		<u>(68,229)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(1)
Examination adjustment (Note 6)		<u>1</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2008 to December 31, 2011	\$	<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/PROTHONOTARY/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

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 And Probation/Parole 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, 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 December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

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 \$7.00 for the period January 1, 2008 to December 31, 2010, and \$7.50 for the period January 1, 2011 to December 31, 2011. 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/PROTHONOTARY/  
 PROBATION/PAROLE DEPARTMENT  
 ELK COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2011

4. Disbursements

Clerk Of The Court Of Common Pleas And Probation/Parole Department

Total disbursements are comprised as follows:

Probation/Parole Department checks issued to:

Department of Revenue	\$	556,747
Department of Environmental Protection		300
Office of Attorney General		723
State Police		1,095
Office of Inspector General		1,570
Bureau of Victims' Services		120
Department of Treasury		19,703
		19,703

Total	\$	580,258
		580,258

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$	66,726
Administrative Office of Pennsylvania Courts		1,503
		1,503

Total	\$	68,229
		68,229

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

5. Balance Due Commonwealth (County) For The Period January 1, 2008 To December 31 2011

Clerk Of The Court Of Common Pleas And Probation/Parole 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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

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

6. Examination Adjustment - Prothonotary

During our prior audit, January 1, 2004 to December 31, 2007, we determined that there was a balance due to the Commonwealth of \$1. This balance due was paid in August 2011.

7. County Officers Serving During Examination Period

David A. Frey served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2008 to December 31 2011.

Andrew J. Hathorn served as Chief Probation Officer of the Probation/Parole Department for the period January 1, 2008 to December 31, 2011.

CLERK OF THE COURT OF COMMON PLEAS/  
 PROBATION/PAROLE DEPARTMENT  
 ELK COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2011

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Clerk Of The Court  
 Of Common Pleas And Probation/Parole Department

Docket Number	Date Remitted To County	Examination Adjustments	Explanation
CR-174-2006	08/06/10	\$ 84	1
CR-280-2009	04/05/11	250	1
CR-322-2010	11/02/11	100	1
		<u>500</u>	2
	Total	<u>\$ 934</u>	

- 1 The DNA Cost, due the Commonwealth, was collected and incorrectly remitted to Elk County.
- 2 During our prior examination, January 1, 2004 to December 31, 2007, we determined that there was a balance due to the Commonwealth of \$500. This balance due was paid in April 2011.

PROTHONOTARY/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office establish and implement an adequate system of internal controls over receipts – Probation/Parole Department.
- That the office provide for greater segregation of duties – Probation/Parole Department.
- That the office establish and implement a procedure whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks – Probation/Parole Department.
- That the office secure the bank’s validation on the office’s copy of the deposit slip – Prothonotary.

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



CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/  
PROBATION/PAROLE DEPARTMENT  
ELK COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable Daniel P. Meuser  
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

The Honorable Susanne Straub Schneider	Clerk of the Court of Common Pleas/ Prothonotary
The Honorable Richard Masson	President Judge
The Honorable Daniel Freeburg	Chairperson of the Board of Commissioners
Mr. Andrew J. Hathorn	Chief Probation Officer, Probation/Parole Department
Mr. David A. Frey	Former Clerk of the Court of Common Pleas/ Prothonotary

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, 231 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).