

RECORDER OF DEEDS/  
REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT

ELK COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO DECEMBER 31, 2005



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## Independent Auditor's Report

Mr. Thomas W. Wolf  
Acting Secretary  
Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Recorder of Deeds/Register of Wills/Clerk of Orphans' Court, Elk County, Pennsylvania (County Officer), for the period January 1, 2003 to December 31, 2005, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*. 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 reported and promptly transmitted. *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 Officer as it pertains to receipts made on behalf of the Department of Revenue and other state agencies for the period ended December 31, 2005, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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 Officer and is not intended to be and should not be used by anyone other than these specified parties.

December 14, 2006

JACK WAGNER  
Auditor General

RECORDER OF DEEDS  
 ELK COUNTY  
 REALTY TRANSFER TAXES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Realty Transfer Taxes (Note 2)	\$ 1,431,571
Disbursements to Department of Revenue (Note 4)	<u>(1,431,567)</u>
Balance due Department of Revenue (County) per settled reports (Note 5)	4
Examination adjustments	<u>-</u>
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005	<u><u>\$ 4</u></u>

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

RECORDER OF DEEDS  
 ELK COUNTY  
 WRIT TAXES AND JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Writ Taxes	\$ 11,488
Judicial Computer System/Access To Justice Fees	<u>178,130</u>
Total Receipts (Note 2)	189,618
Commissions (Note 3)	<u>(345)</u>
Net Receipts	189,273
Disbursements to Department of Revenue (Note 4)	<u>(189,273)</u>
Balance due Department of Revenue (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005	<u><u>\$ -</u></u>

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



REGISTER OF WILLS  
ELK COUNTY  
INHERITANCE TAXES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Inheritance Taxes (Note 2)	\$ 8,910,162
Disbursements to Department of Revenue (Note 4)	<u>(8,910,165)</u>
Balance due Department of Revenue (County) per settled reports (Note 5)	(3)
Examination adjustments	<u>-</u>
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005	<u><u>\$ (3)</u></u>

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

CLERK OF ORPHANS' COURT  
 ELK COUNTY  
 MARRIAGE LICENSE TAXES, SURCHARGES, FEES AND  
 JUDICIAL COMPUTER SYSTEM/ACCESS TO JUSTICE FEES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Marriage License Taxes	\$	289
Marriage License Application Surcharges		5,770
Marriage License Declaration Fees		5,770
Judicial Computer System/Access To Justice Fees		<u>4,880</u>
Total Receipts (Note 2)		16,709
Disbursements to Department of Revenue (Note 4)		<u>(16,709)</u>
Balance due Department of Revenue (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005	\$	<u><u>-</u></u>

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

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Title 72 P.S. Section 401 (b) of *The Fiscal Code*, which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted properly and to provide the Department of Revenue with a report to enable them to settle an account covering any delinquency.

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

Recorder Of Deeds

Receipts consist of monies collected on behalf of the Department of Revenue. 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, for filings after November 1, 2002, imposed for each filing of a deed, mortgage, or property transfer.

Register Of Wills

Receipts consist of monies collected on behalf of the Department of Revenue 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.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

2. Receipts (Continued)

Register Of Wills (Continued)

- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed for the initiation of any civil action or legal proceeding, including the filing of petitions for grants of letters, and first filing in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

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 Orphans' Court

Receipts consist of monies collected on behalf of the Department of Revenue. 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 \$10.00 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13.00 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 \$10.00 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

RECORDER OF DEEDS/REGISTER OF WILLS/  
 CLERK OF ORPHANS' COURT  
 ELK COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO DECEMBER 31, 2005

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

3. Commissions

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

Recorder of Deeds commissions of \$14,316 for Realty Transfer Taxes and Register of Wills commissions of \$97,044 for Inheritance Taxes were paid to the County by the Department of Revenue, which are not reflected in the statements of receipts and disbursements.

4. Disbursements To Department Of Revenue

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.

RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

4. Disbursements To Department Of Revenue (Continued)

Recorder Of Deeds (Continued)

**Realty Transfer Taxes**

Total disbursements are comprised as follows:

Deposits into the Department of Revenue's	<u>\$ 1,431,567</u>
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**Writ Taxes and Judicial Computer System/Access To Justice Fees**

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	<u>\$ 189,273</u>
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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	<u>\$ 8,910,165</u>
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RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
ELK COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

4. Disbursements To Department Of Revenue (Continued)

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

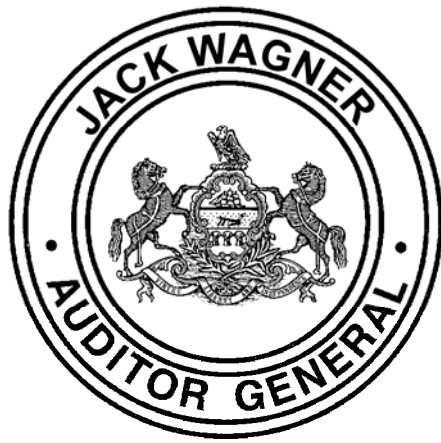
Checks issued to the Department of Revenue     \$ 16,709

5. Balance Due Department Of Revenue (County) For The Period January 1, 2003 To December 31, 2005

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

6. County Officer Serving During Examination Period

Peter W. Weidenboerner served as Recorder of Deeds/Register of Wills/Clerk of Orphans' Court during the period January 1, 2003 to December 31, 2005.





RECORDER OF DEEDS/REGISTER OF WILLS/  
CLERK OF ORPHANS' COURT  
ELK COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

This report was initially distributed to:

Mr. Thomas W. Wolf  
Acting Secretary  
Department of Revenue

The Honorable Zygmunt Pines  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania Courts  
Administrative Office of Pennsylvania Courts

Recorder of Deeds/Register of Wills/  
Clerk of Orphans' Court  
Elk County  
P. O. Box 448, Main Street  
Ridgway, PA 15853

The Honorable Peter W. Weidenboerner      Recorder of Deeds/Register of Wills  
Clerk of Orphans' Court

The Honorable June Sorg      Chairwoman 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).