

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

CENTRE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2007 TO DECEMBER 31, 2010

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**Department of the Auditor General  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER  
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/Probation and Parole Department/Prothonotary, Centre County, Pennsylvania (County Officers), for the period January 1, 2007 to December 31, 2010, 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 offices 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, 2010, 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Required Downtime Manual Receipt Procedures Were Not Always Followed  
– Probation And Parole Department.

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 the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

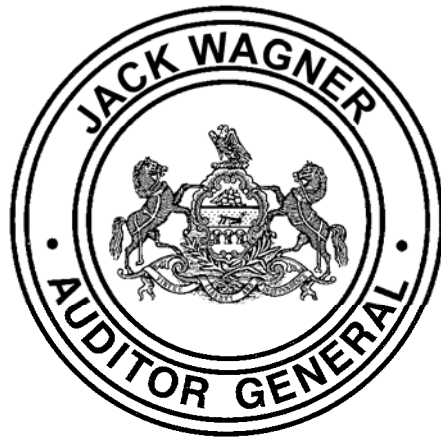
Independent Auditor's Report (Continued)

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.

July 6, 2011

JACK WAGNER  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION AND PAROLE DEPARTMENT  
CENTRE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

Receipts:

Department of Transportation		
Title 75 Fines	\$	284,601
Overweight Fines		300
Department of Revenue Court Costs		144,154
Crime Victims' Compensation Costs		317,982
Crime Commission Costs/Victim Witness Services Costs		220,062
Domestic Violence Costs		21,703
Emergency Medical Services Fines		46,275
DUI - ARD/EMS Fees		57,679
CAT/MCARE Fund Surcharges		233,893
Judicial Computer System/Access to Justice Fees		62,953
Offender Supervision Fees		1,072,009
Constable Service Surcharges		7
Criminal Laboratory Users' Fees		182,393
Probation and Parole Officers' Firearm Education Costs		32,588
Substance Abuse Education Costs		298,082
Office of Victims' Services Costs		68,112
Miscellaneous State Fines and Costs		<u>388,963</u>
 Total receipts (Note 2)	 \$	 3,431,756
 Disbursements to Commonwealth (Note 4)		 <u>(3,431,756)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2007 to December 31, 2010	 \$	 <u><u>-</u></u>

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



PROTHONOTARY  
CENTRE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

Receipts:

Writ Taxes	\$	6,737
Divorce Complaint Surcharges		14,730
Judicial Computer System/Access To Justice Fees		119,297
Protection From Abuse Surcharges and Contempt Fines		1,850
Criminal Charge Information System Fees		<u>4,293</u>
Total Receipts (Note 2)		146,907
Commissions (Note 3)		<u>(191)</u>
Net Receipts		146,716
Disbursements to Commonwealth (Note 4)		<u>(146,716)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to December 31, 2010	\$	<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/  
PROBATION AND PAROLE DEPARTMENT/PROTHONOTARY  
CENTRE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

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/Probation And 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 temporarily increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION AND PAROLE DEPARTMENT/PROTHONOTARY  
CENTRE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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JANUARY 1, 2007 TO DECEMBER 31, 2010

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 \$6.50 for the period January 1, 2007 to December 31, 2007 and \$7.00 for the period January 1, 2008 to December 31, 2010. 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/  
 PROBATION AND PAROLE DEPARTMENT/PROTHONOTARY  
 CENTRE COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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 JANUARY 1, 2007 TO DECEMBER 31, 2010

4. Disbursements

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

Total disbursements are comprised as follows:

Probation and Parole Department checks issued to:

Department of Revenue	\$ 3,378,702
Attorney General	17,173
Commonwealth of Pennsylvania	4,074
Department of Conservation & Natural Resources	510
Department of General Services	131
Department of Corrections	588
Department of Health & Mental Hygiene	368
Department of Transportation	12,493
Department of Public Welfare	2,200
Fish and Boat Commission	59
Office of Inspector General	128
Lottery Commission	32
Game Commission	50
State Police	<u>15,248</u>
 Total	 <u><u>\$ 3,431,756</u></u>

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 142,423
Administrative Office of Pennsylvania Courts	<u>4,293</u>
 Total	 <u><u>\$ 146,716</u></u>

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION AND PAROLE DEPARTMENT/PROTHONOTARY  
CENTRE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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JANUARY 1, 2007 TO DECEMBER 31, 2010

5. Balance Due Commonwealth (County) For The Period January 1, 2007 To December 31, 2010

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.

6. County Officers Serving During Examination Period

Debra C. Immel, served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2007 to December 31, 2010.

Thomas J. Young, served as the Director of the Probation and Parole Department for the period January 1, 2007 to December 31, 2010.

PROBATION AND PAROLE DEPARTMENT  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

Finding - Required Downtime Manual Receipt Procedures Were Not Always Followed -  
Probation And Parole Department

Our examination disclosed that required manual receipt procedures were not always followed. Of 25 receipts tested, we noted the following:

- There were five manual receipts which could not be located and were not available for examination.
- There were six instances in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt ranged from 4 days to 16 days.
- There was one instance in which the computer-generated receipt amount did not agree with the amount recorded on the manual receipt.
- There were five instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.

Good internal accounting controls ensure that:

- Manual receipts are accounted for and maintained.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- The amount of the computer-generated receipt agrees with the amount recorded on the manual receipt.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- Only official Common Pleas Case Management System (CPCMS) manual receipts and log, that are available through the computer system, are used.

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

PROBATION AND PAROLE DEPARTMENT  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

Finding - Required Downtime Manual Receipt Procedures Were Not Always Followed -  
Probation And Parole Department (Continued)

Adherence to good internal accounting controls would have ensured adequate internal controls over receipts.

These conditions existed because the office failed to establish and implement an adequate system of internal controls over manual receipts.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over manual receipts as noted above.

Management's Response

The Director of Probation and Parole Department responded as follows:

We will inquire with the AOPC/CPCMS [Administrative Office of Pennsylvania Courts/Common Pleas Case Management Systems] about using the forms/receipts they suggest in an effort to improve our operations. We will also reinforce with all staff the absolute necessity of keeping track of every manual receipt we currently use.

Auditor's Conclusion

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

CLERK OF THE COURT OF COMMON PLEAS/  
PROBATION AND PAROLE DEPARTMENT/PROTHONOTARY  
CENTRE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2010

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 Debra C. Immel	Clerk of the Court of Common Pleas/ Prothonotary
The Honorable Charles L. Witmer	Controller
The Honorable Jon W. Eich	Chairman of the Board of Commissioners
The Honorable David E. Grine	President Judge
Mr. Thomas J. Young	Director of Probation and Parole Department

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).