

# COMPLIANCE AUDIT

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Clerk of the Court of Common Pleas/  
Adult Probation, Parole & Pretrial Services  
Chester County, Pennsylvania  
For the Period  
January 1, 2018 to December 31, 2022

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January 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 the Director of Adult Probation, Chester County, Pennsylvania (County Officers), for the period January 1, 2018 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.

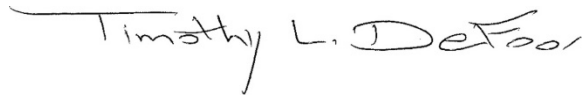
The County Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2018, 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 Chester County Clerk of the Court of Common Pleas and the Director of Adult Probation 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 long horizontal line extending to the left of the first name.

Timothy L. DeFoor  
Auditor General  
December 21, 2023

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CLERK OF THE COURT OF COMMON PLEAS/  
 ADULT PROBATION, PAROLE & PRETRIAL SERVICES  
 CHESTER COUNTY  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2018 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/Probation 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.

Total disbursements during the audit period are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 9,359,838
Department of Human Services	11,305
Department of Insurance	5,307
Department of Transportation	445
Labor and Industry	154
Liquor Control Board	4,838
Bureau of Corporations and Charitable Organizations	6,577
Department of Aging	33
Game Commission	1,486
Attorney General's Office	118
State Police	7
Department of General Services	<u>12,586</u>
Total	<u>\$ 9,402,694</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.

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION, PAROLE & PRETRIAL SERVICES  
CHESTER COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

Yolanda M. Van de Krol served as the Clerk of the Court of Common Pleas for the period January 1, 2018 to December 31, 2022.

Mr. Christopher Pawlowski served as Director of Adult Probation for the period January 1, 2018 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/  
ADULT PROBATION, PAROLE & PRETRIAL SERVICES  
CHESTER COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	930,604
Overweight Fines		1,515
Department of Revenue Court Costs		297,551
Crime Victims' Compensation Costs		568,076
Crime Commission Costs/Victim Witness Services Costs		383,658
Domestic Violence Costs		45,538
Emergency Medical Services Fines		58,690
DUI - ARD/EMS Fees		115,614
CAT/MCARE Fund Surcharges		113,410
Judicial Computer System/Access to Justice Fees		729,054
Offender Supervision Fees		3,022,029
Constable Service Surcharges		19,502
Criminal Laboratory Users' Fees		574,712
Probation and Parole Officers' Firearm Education Costs		51,480
Substance Abuse Education Costs		479,177
Office of Victims' Services Costs		137,867
Miscellaneous State Fines and Costs		<u>1,873,945</u>
 Total receipts		 9,402,422
 Disbursements to Commonwealth		 <u>(9,402,694)</u>
 Balance due Commonwealth (County) per settled reports		  (272)
 Audit adjustments		  <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2022	  \$	  <u><u>(272)</u></u>

CLERK OF THE COURT OF COMMON PLEAS/  
ADULT PROBATION, PAROLE & PRETRIAL SERVICES  
CHESTER COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2018 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 Yolanda M. Van de Krol**  
Clerk of the Court of Common Pleas

**Mr. Christopher Pawlowski**  
Director of Adult Probation

**The Honorable Margaret M. Reif**  
Controller

**The Honorable Marian Moskowitz**  
Chairperson of the Board of Commissioners

**The Honorable John L. Hall**  
President Judge

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).