

ATTESTATION ENGAGEMENT

Clerk of the Court of Common Pleas

Washington County, Pennsylvania
For the Period
January 1, 2016 to December 31, 2019

June 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of Court of Common Pleas, Washington County, Pennsylvania (County Officer), for the period January 1, 2016 to December 31, 2019, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The County Officer's management is responsible for presenting this Statement in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on this Statement 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are mandated by Section 401(b) 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 Section 401(b) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above, for the period January 1, 2016 to December 31, 2019, is presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statement was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the findings listed below to be material weaknesses:

- Misappropriation Of Funds Totaling \$97,576.
- Inadequate Internal Controls Over Receipts.
- Inadequate Voided Receipts Procedures.
- Inadequate Internal Controls Over The Bank Account - Recurring.
- Inadequate Internal Controls Over Manual Receipts - Recurring.
- Improper Use Of Community Service And Jail Time Credit Adjustments - Recurring.
- Inadequate Segregation Of Duties.

Independent Auditor's Report (Continued)

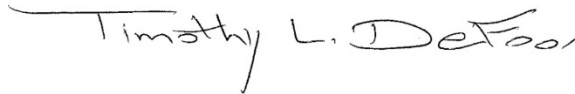
As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*:

- Inadequate Assessment Of Fines, Costs, Fees And Surcharges - Recurring.

The fourth, fifth, sixth, and eighth findings contained in this report cite conditions that existed during the previous engagement period and were not corrected during the current examination period. The office should strive to implement the recommendations and corrective actions noted in this report.

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.

We appreciate the courtesy extended to us by the Clerk of the Court of Common Pleas, Washington County, during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor
Auditor General

May 20, 2021

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CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	437,460
Overweight Fines		35,335
Department of Revenue Court Costs		115,564
Crime Victims' Compensation Costs		347,502
Crime Commission Costs/Victim Witness Services Costs		235,552
Domestic Violence Costs		18,711
Emergency Medical Services Fines		23,978
DUI - ARD/EMS Fees		43,244
CAT/MCARE Fund Surcharges		95,479
Judicial Computer System/Access to Justice Fees		336,324
Offender Supervision Fees		1,844,583
Constable Service Surcharges		2,938
Criminal Laboratory Users' Fees		51,311
Probation and Parole Officers' Firearm Education Costs		22,774
Substance Abuse Education Costs		191,091
Office of Victims' Services Costs		63,672
Miscellaneous State Fines and Costs		<u>674,763</u>
 Total receipts (Note 2)		 4,540,281
 Disbursements to Commonwealth (Note 3)		 <u>(4,540,414)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (133)
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2019		 <u><u>\$ (133)</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

1. Criteria

The Statement 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 Statement 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.

2. Receipts

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.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 4,537,277
Game Commission	377
Office of Attorney General	168
State Police	421
Department of Transportation	525
Department of Labor and Industry	1,474
Liquor Control Board	<u>172</u>
Total	<u>\$ 4,540,414</u>

4. Balance Due Commonwealth (County) For The Period January 1, 2016 To December 31, 2019

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
WASHINGTON COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

5. County Officer Serving During Examination Period

Frank Scandale served as the Clerk of the Court of Common Pleas for the period January 1, 2016 to November 20, 2019.

The Clerk of the Court of Common Pleas position was vacant from November 21, 2019 through December 31, 2019.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 1 - Misappropriation Of Funds Totaling \$97,576

The Washington County Commissioners and the County Controller disclosed to us that in October 2019, the Controller's audit found that there was \$96,716 missing from the Clerk of Courts Office. The Controller's office found that the funds were not deposited into the Office's bank account.

Our examination confirmed that funds totaling \$96,716 were missing from the office. It was determined that a former officeholder was responsible for making deposits into the office's accounts. However, the former officeholder failed to make the deposits and misappropriated the funds. We also identified eight deposits where the former officeholder voided receipts to reduce the amount of cash deposited. These voided receipts identified an additional \$860 of misappropriated funds. Of the \$97,576 misappropriated, we determined that \$80,035 were Commonwealth funds.

These conditions existed because the office failed to establish adequate internal controls over receipts and voided receipts. The office's failure to maintain adequate control over receipts and voided receipts created an environment conducive to fraud. Please see Finding No. 2 and Finding No. 3 for further explanation.

Good internal accounting controls ensure that all collections are properly reconciled to the days' receipts and deposited intact in the appropriate bank account at the end of each business day. Validated deposits should be returned to someone other than the person who prepared the deposit and reviewed for timeliness and accuracy. All documents reviewed should be initialed and dated by the reviewer and retained for examination.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly. The lack of sufficient internal controls as described above resulted in the misappropriation of funds.

In November 2019, the former officeholder was charged with nine counts of theft and was removed from office. The former officeholder plead guilty on October 15, 2020 and was sentenced to seven years' probation and ordered to pay \$101,876 restitution to the County Commissioners Association of Pennsylvania Insurance Program.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 1 - Misappropriation Of Funds Totaling \$97,576

Recommendations

We recommend that the office establish and implement an adequate system of internal controls over receipts and voided receipts to ensure that all payments are properly recorded, deposited and remitted. It is imperative that the office maintain adequate control over receipts and voided receipts in order to minimize the possibility of loss or theft of funds.

Management's Response

The County Officer responded as follows:

The Washington County Clerk of Courts office addressed this finding by implementing new accounting processes for the daily deposits, collection receipts and voided receipts. All monies collected are deposited at the bank on the same day as collected and CPCMS and deposits slips are validated daily.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate that the current County Officer has communicated that corrective action has been taken. It is imperative that the office comply with our recommendations. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 2 - Inadequate Internal Controls Over Receipts

Our examination of the accounting records for the office disclosed numerous deficiencies in internal controls over receipts. We tested all 1,010 deposits and found the following:

- There were 24 daily collections that were recorded as deposits totaling \$96,716 dated from September 25, 2017 to June 30, 2019 that were never deposited into the bank accounts. Please see Finding No. 1 for further explanation.
- There were 222 deposits which were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from two days to 83 days.
- There were 85 deposits tested that had a mix of cash and checks recorded on the deposit slips that did not agree with the mix of cash and checks recorded on the accounting records. We found that 16 of the 85 deposits exceeded the total collections recorded by amounts between \$.01 and \$20. For the remaining 69 deposits, we found that the amount deposited for 68 was between \$.01 and \$1,000 less than the amount of collections recorded and one was \$6,981 less than the amount of collections recorded.
- The office copy of the bank deposit slip was not validated by the bank for 34 deposits.
- The office copy of the bank deposit slip was not available for review for 61 deposits.
- Nine deposits were mistakenly deposited into the bail account, which created a shortage in the general account. It took anywhere from 13 days to 651 days for the funds for 8 of the 9 deposits to be deposited into the general account. The remaining deposit, which was from June 7, 2019 and totaled \$11,095.62, was not corrected until May 2020 when the bail account was closed and funds were transferred into the general account.
- Deposit slips were not initialed and dated as to when they were reconciled to office records for accuracy.

A good system of internal accounting controls ensures that:

- All monies collected are deposited intact at the bank on the same day as collected and in the same manner as payments are received (i.e., cash, check, money order).

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 2 - Inadequate Internal Controls Over Receipts (Continued)

- Receipts are properly recorded, deposited and in agreement with daily report totals. Any discrepancies should be immediately investigated and resolved.
- The office copy of each deposit should be brought to the bank to be validated and retained for examination.
- Validated deposit slips should be reconciled to the receipts by someone other than the person preparing or making the deposit and the deposit slip should be initialed and dated as to when the reconciliation as performed.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly. As discussed in Finding No. 1, funds were misappropriated during the examination period.

These conditions existed because the office failed to establish adequate internal controls over its receipts. It is imperative that the office maintain adequate control over receipts in order to minimize the possibility of loss or theft of funds. The office's failure to maintain adequate control over receipts created an environment conducive to fraud.

Recommendations

We recommend that all deposit slips are validated as to cash and total deposited on the office's copy of the deposit slip. The validation should be reconciled to receipts by someone other than the person preparing or making the deposit and deposit slips should be initialed and dated as to when the reconciliation was performed. We further recommend that all monies collected are deposited intact at the bank on the same day as collected. Lastly, all validated deposit slips are to be maintained by the office until audited by the Department of the Auditor General.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 2 - Inadequate Internal Controls Over Receipts (Continued)

Management's Response

The County Officer responded as follows:

This finding has been corrected. Upon taking office on January 6, 2020 a process was immediately implemented and all daily deposit slips and CPCMS daily reports are validated daily and cross checked to the cash and total funds received and report generated by CPCMS. Daily deposits are counted by 3 separate individuals to validate and initialed by the staff members reviewing the deposits. The total prepared daily deposit is then given to a different staff member to take to the bank. Upon return, the deposit slip and CPCMS daily report are reconciled and logged onto a daily log sheet. This is done by the Clerk of Courts, or a clerk that has not prepared or reviewed the deposit. The completed transaction for the total daily deposit is done by validating both the report and deposit slip and initialed for accountability.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate that the current County Officer has communicated that corrective action has been taken. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 3 - Inadequate Voided Receipt Procedures

Our examination disclosed that proper voided receipt procedures were not always followed. We tested 190 voided receipts and found the following:

- Eight receipts were voided to reduce the amount of cash received and deposited. The total amount by which the receipts were reduced was \$860. Please see Finding No. 1 for further explanation.
- None of the case files examined contained the original voided receipt or evidence that the voided transaction was properly authorized.
- 114 voided receipts had no documentation as to the reason why the receipt was voided. We did not, however, find any funds were missing related to these voided receipts.
- 11 case files contained another receipt that was issued after the original receipt was voided and the funds were re-entered into the computer system. We found that the date that the original receipt was voided to the date of the replacement receipt ranged from 2 to 29 days.
- Voided transaction reports were not generated for periodic review or retained for examination.

Good internal accounting controls require that if a receipt must be voided, proper documentation should be maintained to explain the reason for the void. In addition, someone with proper authority and who is independent from the transaction should review the documentation to determine whether the voided receipt was voided for a valid reason and, if he/she approves of the void, sign documentation to document his/her approval.

Without a good system of internal control over voids made by the office, the potential is increased that funds could be lost, stolen, or misappropriated. As discussed in Finding No. 1, funds were misappropriated during the examination period.

These conditions existed because the office failed to establish adequate internal control procedures over its voided receipts. It is imperative that the office maintain adequate control over voided receipts in order to minimize the possibility of loss or theft of funds. The office's failure to maintain adequate control over voided receipts created an environment conducive to fraud.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 3 - Inadequate Voided Receipt Procedures (Continued)

Recommendations

We recommend the office establish and implement an adequate system of internal controls over voided receipts as noted above. All voided receipts should have proper documentation explaining the reason for the void. In addition, someone with proper authority and who is independent of the transaction should review voided receipts to ensure that the void was necessary.

Management's Response

The County Officer responded as follows:

As of January 17, 2020, the office holder established and implemented an adequate system of internal control over voided receipts. All voided receipts are properly documented to reflect and explain the reason for the voided transactions. In addition, to help ensure that a voided transaction is warranted and necessary, only someone with proper authority that is independent of the accounting mistake is permitted to void receipts.

A process was created and established to properly document the reason for the void. A copy of the original receipt, a copy of voided receipt with a detailed explanation on receipt. A copy of the corrected receipt is kept in a yearly binder with the Clerk of Courts and stored in the vault.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate that the current County Officer has communicated that corrective action has been taken. During our examination audit, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 4 - Inadequate Internal Controls Over the Bank Account - Recurring

We cited the office for inadequate accountability over the bank account in our prior four examinations, with the most recent examination for the period January 1, 2013 to December 31, 2015. Our current examination found that the office did not correct the issue.

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- There were 732 outstanding checks totaling \$80,045 dated from August 8, 2005 to June 17, 2019 that were still outstanding as of December 31, 2019.
- There was inadequate accountability over funds held in escrow. Funds on hand exceeded recorded obligations by approximately \$25,541 as of December 31, 2019.
- Bank reconciliations were not prepared accurately.
- There was an unexplained \$300 reconciling adjustment from July 18, 2019 that still existed at December 31, 2019.
- A bank account adjustment of \$62,327.90 entitled “unknown recipient” existed at December 31, 2019.

These conditions existed because the former officeholder failed to establish and implement an adequate system of internal controls over the bank account as recommended in the four prior examination reports.

A good system of internal controls ensures that:

- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 180 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.
- All liabilities are identified and disbursed timely. The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 4 - Inadequate Internal Controls Over the Bank Account - Recurring (Continued)

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

Recommendations

We strongly recommend that the office establish and implement a procedure to ensure outstanding checks are reviewed monthly to determine if there are any stale checks. The office should reinstate the amount of stale checks to the office's checking account and follow normal escheat procedures. Additionally, we again recommend that the office reconcile the books to the bank accounts and the liabilities at the end of each month and any discrepancies are immediately investigated and resolved.

Management's Response

The County Officer responded as follows:

The office established and implemented a procedure to ensure outstanding checks are reviewed monthly to help determine if there are any stale checks. The office reinstates the amount of the stale checks to the office's checking account and follows normal escheat procedures to Washington County Finance Department. Additionally, the office reconciles the books to the bank accounts and the liabilities at the end of each month and any discrepancies are immediately investigated and resolved.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate that the current County Officer has communicated that corrective action has been taken. This is a recurring finding. It is imperative that the office comply with our recommendations. Failure to implement the recommended procedures increases the potential for funds to be lost or misappropriated. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 5 - Inadequate Internal Controls Over Manual Receipts - Recurring

We cited the office for inadequate internal controls over manual receipts in our prior examination report for the period January 1, 2013 to December 31, 2015. Our current examination found that the office did not correct this issue.

Two-part manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. One copy of the receipt is issued to the payer when the funds are received and the second copy is kept for recordkeeping. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts.

Our examination disclosed deficiencies in internal controls over manual receipts. Of the ten manual receipts tested, we noted the following:

- There were five instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.
- The source of payment was not recorded on seven manual receipts.
- The receipt date for five manual receipts was not recorded on the receipts log.
- The computer-generated receipt for two manual receipts was not recorded on the receipts log.
- The docket number for one manual receipt was not recorded on the receipts log.
- One two-part manual receipt was used to record two different transactions.

These conditions existed because the former officeholder failed to establish and implement an adequate system of internal controls over manual receipts as recommended in the prior examination report.

Good internal accounting controls ensure that:

- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- All required information is recorded on the manual receipt, including the payment source.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 5 - Inadequate Internal Controls Over Manual Receipts - Recurring (Continued)

- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, and the case number.

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

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

Recommendation

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

Management's Response

The County Officer responded as follows:

The office will establish and implement an adequate system of internal controls over manual receipts. Effective immediately the office will begin entering all manual receipts by (number field) on the computer when the corresponding computer receipts are generated. All required information will be recorded on the manual receipt, including the payment source. A manual receipts log will be created to maintain the documentation and information that is recorded on the manual receipt, including date issued, date filed and the case number.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. This is a recurring finding. It is imperative that the office comply with our recommendation. Failure to implement the recommended procedures increases the potential for funds to be lost or misappropriated. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

**Finding No. 6 - Improper Use Of Community Service And Jail Time Credit Adjustments -
Recurring**

We cited the office for improper use of the community service and jail time credit adjustments in the prior examination for the period January 1, 2013 to December 31, 2015. Our current examination found that the office did not correct this issue. Our current examination of the Washington County Clerk of Court of Common Pleas found that the office used a Washington County Probation Services Department administered community service program to adjust cases with amounts due for fines, costs, fees and surcharges in an effort to dispose of these cases. The county's community service program, established by a Washington County administrative court order, permits any individual with a case recorded in the Clerk of Court's office to perform community service in lieu of paying fines, costs, fees and surcharges. Additionally, the community service program administers a Furlough Into Service program which permitted Washington County Correctional Facility inmates who have been granted work release the ability to receive jail time credits in lieu of paying fines, costs, fees and surcharges.

We reviewed 23 cases in which there was a community service adjustment and five cases in which there was a jail time credit adjustment and found that:

- In all 28 cases, the original sentencing orders of court did not include language authorizing the granting of alternate sentencing.
- In all 28 cases, individuals merely filled out an application and were immediately processed into the community service program without any hearing to determine indigency, as required by Title 42 Pa. C.S. § 9730(b),¹ and prior to any judicial review of the application. Please see below for further details regarding the requirements of § 9730(b).
- In all 23 community service cases, the case files did not contain documentation to support the authorization of community service and amounts to be credited in lieu of payment of fines, costs, fees and surcharges.
- In 16 of the 23 community service adjustment cases tested, case files detailed violations cited under Title 75 §3802 Driving under influence of alcohol or controlled substance. These violations have mandatory penalties that are not being collected.

¹ Pennsylvania Consolidated Statutes, Title 42 –Judiciary and Judicial Procedure, Chapter 97 - Sentencing Code, Subchapter C – Sentencing Alternatives, Section 9730 – Payment of court costs, restitution and fines, (b) – procedures regarding default, .

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
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**Finding No. 6 - Improper Use Of Community Service And Jail Time Credit Adjustments -
Recurring (Continued)**

- In all five jail time cases tested, the county improperly adjusted the amounts due from incarcerated defendants serving time as part of their sentence order by utilizing jail time credits. Jail time credits are only to be utilized for non-violent summary offenders who are judged able but unwilling to pay and agree to be credited for \$40 per day served in jail.

Title 42 Pa. C.S. § 9730 – Payment of court costs, restitution and fines; (b) – procedures regarding default expressly authorizes the **judicial** imposition of community service in lieu of payment of fines, costs, fees and surcharges. Specifically § 9730(b) provides:

- In the event of a defendant’s default in the payment of court assessments after sentencing, “the issuing authority or a senior judge, or magisterial district judge appointed by the president judge [must] conduct a hearing to determine whether the defendant is financially able to pay.”²
- “if the issuing authority, senior judge, or magisterial district judge determines that the defendant is without the financial means to pay the costs, restitution or fine immediately or in a single remittance, [judge] may provide for payment in installments.” . . . In the event that a “defendant is in default of a payment or advises the [judge] that default is imminent, the [judge] may schedule a rehearing on the payment schedule. At the rehearing, the defendant has the burden of proving changes of financial condition such that the defendant is without the means to meet the payment schedule. The [judge] may extend or accelerate the [payment] schedule, leave it unaltered or **sentence the defendant to a period of community service as the [judge] finds to be just and practicable under the circumstances.**” (Emphasis added).³

As stated above, we did not find evidence that the court followed the requirements of § 9730(b) for default of payment. We did not see evidence that two separate hearings were held prior to applying community service adjustments in lieu of payment of fines, costs, fees and surcharges.

² Title 42 Pa. C.S. § 9730(b) (1)

³ Title 42 Pa. C.S. § 9730(b) (3)

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

**Finding No. 6 - Improper Use Of Community Service And Jail Time Credit Adjustments -
Recurring (Continued)**

A review of the Clerk of Court office records for the examination period found that there were 3,420 adjustments that documented the use of community service credits or jail time credits to compensate for payment of fines, costs, fees and surcharges. These adjustments represent a total of \$1,560,503 of fines, costs, fees and surcharges that were not collected over the four-year period. The Commonwealth's portion of the uncollected funds/lost revenue totaled \$513,178 for the same period as detailed in the table below.

<u>Loss Of Commonwealth Fines, Costs, Fees, And Surcharges</u>	<u>Amount</u>
Driving Under the Influence Fee	\$ 14,536.00
Motor Vehicle Code Fine	15,598.20
ARD-DUI Emergency Medical Service Fee	875.00
Emergency Medical Service Fee	1,861.54
Catastrophic Loss Benefits Continuation Fund Surcharge	7,916.75
Probation Supervision Fee	276,919.62
Restitution	15,025.74
DNA Cost	24,002.26
Criminal Justice Enhancement Account Fee	12,768.03
Firearm Education Cost	2,516.95
Constable Surcharge	659.71
Crime Laboratory User Fee	3,250.52
Judicial Computer Project Surcharge	40,585.74
Substance Abuse Education Cost	13,726.87
Department of Revenue Cost	11,903.28
Crime Victim's Compensation Fee	38,561.21
Domestic Violence Cost	3,890.21
Victim Witness Services Cost	28,580.51
	<u>\$ 513,178.14</u>

CLERK OF THE COURT OF COMMON PLEAS
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**Finding No. 6 - Improper Use Of Community Service And Jail Time Credit Adjustments -
Recurring (Continued)**

The statutes mandating the above fees and costs do not grant the common pleas court judges authority to direct alternative programs for criminal offenses, particularly for persons convicted of, pleading guilty to, or receiving ARD for numerous misdemeanor and felony offenses that carry mandatory fines, costs, fees, and surcharges that must be remitted to the Commonwealth. The Washington County community service program, which included applying compensation for jail time credits, effectively rescinded the responsibilities that the county has to assess, collect and remit to the Commonwealth mandatory fines, costs, fees and surcharges as required by the applicable statutes. Therefore, the Commonwealth lost approximately \$513,178 in revenue that the County did not properly collect and remit.

The office did not implement internal controls over community service and jail time credit adjustments that were sufficient to ensure that such adjustments were only applied when allowable per applicable state statutes. In addition to the resulting failure to collect and remit to the Commonwealth mandatory fines, costs, fees and surcharges as required as noted above, the failure to implement such internal controls increased the risk of funds being lost, unaccounted for, or misappropriated.

Recommendations

We recommend that the Washington County Clerk of the Courts of Common Pleas review their alternative sentencing program to ensure that it does not contradict the requirements of the applicable state statutes.

We further recommend that the office ensure that valid justification is documented when using the alternate sentencing program in lieu of payment for fines, costs, fees and surcharges to ensure that the decision was in accordance with applicable regulations

Management's Response

The County Officer responded as follows:

The Washington County Clerk of the courts of Common Pleas will work with the Courts to review their alternative sentencing program to ensure that it does not contradict the requirements of the applicable state statutes.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

CLERK OF THE COURT OF COMMON PLEAS
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FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

**Finding No. 6 - Improper Use Of Community Service And Jail Time Credit Adjustments -
Recurring (Continued)**

Auditor's Conclusion

We appreciate that the current County Officer communicated the planned corrective actions to address this finding. We will determine if the office complied with our recommendations during our next examination. This is a recurring finding. It is imperative that the office comply with our recommendations. Failure to implement the recommended procedures will result in the loss of additional funds that must be collected and remitted the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 7 - Inadequate Segregation Of Duties

Our examination disclosed the Deputy Clerk of Courts was responsible for performing the following functions without any review being performed by another employee:

- Opening mail.
- Collecting money.
- Entering collection information into the computer system.
- Preparing deposit slips.
- Reconciling collections to accounting records and/or receipts.
- Reconciling the bank account.
- Preparing checks.

A good system of internal controls requires adequate segregation of duties.

In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash. These duties should be segregated and rotated daily. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily. The reviewer should sign and date the records and documents reviewed.

Without adequate segregation of duties, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office did not establish and implement adequate segregation of duties.

Recommendations

We recommend that the office provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash, and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
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Finding No. 7 - Inadequate Segregation Of Duties (Continued)

Management's Response

The County Officer responded as follows:

Beginning March 2020, the office implemented the process of cross-training personnel and rotating job tasks has made for a greater segregation of duties within the office. The Clerk of Courts office has made multiple requests for additional employees however, all were denied by the County Commissioners and Salary Board in 2020 and 2021.

Please note the previous State Auditor General final report dated December 2014, then office holder, Barbara Gibbs' management response stated, "we have only a very small number of employees which causes overlapping of some functions". The office has not had any additional employees added to the workforce since 1997.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

Auditor's Conclusion

We appreciate that the current County Officer has communicated that corrective action has been taken. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Finding No. 8 - Inadequate Assessment Of Fines, Costs, And Fees - Recurring

We cited the office for inadequate assessments of fines, costs, and fees in our prior three examination reports, with the most recent for the period January 1, 2013 to December 31, 2015. Our current examination found that the office did not correct this issue.

We randomly selected 60 cases utilizing Audit Command Language software for which any fines, costs, fees, and surcharges should have been assessed. Based on our examination, we found the following discrepancies:

- Amber Alert System Costs were not always assessed as required by Title 35. Of the 60 cases there were three cases for which Amber Alert System Costs should have been assessed, but were not.
- DNA Costs were not always assessed as required by Title 44. Of the 60 cases, there were 25 cases for which DNA Costs should have been assessed. Of the 25 cases, there were three in which the costs were not assessed.
- Crime Victims Compensation Costs, Domestic Violence Costs, and Victim Witness Services Costs were not always assessed as required by Title 71. Of the 60 cases, there were two cases in which the Crime Victims Compensation Costs, Domestic Violence Costs, and Victim Witness Services costs should have been assessed, but were not assessed.
- DUI-ARD-EMS fees were not always assessed as required by Title 35. Of the 60 cases, there were two cases in which the EMS cost should have been assessed, but were not assessed and two cases in which the DUI-ARD-EMS cost should not have been assessed , but were assessed in error.
- Criminal Justice Enhancement Account (CJEA) Fees were not always assessed as required by Title 42. Of the 60 cases, there were six cases in which the CJEA fee was not properly assessed and one case in which the CJEA fee was not assessed at all.
- Protection From Abuse Contempt Fines were not always assessed as required by Title 23. Of the 60 cases, there were 20 cases for which the Protection From Abuse Contempt Fine should have been assessed. Of the 20 cases, there was one case in which the Protection From Abuse Contempt Fine was not properly assessed.

CLERK OF THE COURT OF COMMON PLEAS
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FINDINGS AND RECOMMENDATIONS
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Finding No. 8 - Inadequate Assessment Of Fines, Costs, And Fees - Recurring (Continued)

These conditions existed because the office failed to ensure that fines, costs, fees, and surcharges were properly assessed as recommended in the three prior examination reports.

The Clerk of Court indicated that, although the office was aware of laws and regulations regarding the proper assessment of Commonwealth fines, costs, fees, and surcharges, there were, at times, errors made in assessing them.

The following state statutes address the assessment of fines, costs, fees, and surcharges that were not properly assessed:

- Title 35 P.S. § 7025.4 provides for the collection of the Amber Alert System Cost. Unless the court finds that undue hardship would result, in addition to any other cost imposed by law, a cost of \$25 shall automatically be assessed on each person convicted, adjudicated delinquent or granted accelerated rehabilitative disposition (ARD) of the offenses in 18 Pa.C.S. § 2901 -2910.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA cost.
- Title 71 P.S. § 611.13 (b) authorizes a \$10 Domestic Violence Cost to be assessed against any person who pleads guilty or nolo contendere or who is convicted of a crime as defined in 71 P.S. § 611.13 (e). It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases.
- Title 18 P.S. § 11.1101 authorizes a \$60 fee to be assessed against any person who pleads guilty or nolo contendere or who is convicted of a crime. This fee is composed of \$35 Crime Victim's Compensation Cost for use by the Crime Victim's Compensation Board for payment to victims and technical assistance and the remaining \$25 fee for Victim Witness Services Cost for use by the Commission on Crime and Delinquency for victim witness service grants and technical assistance in non-victim compensation related areas.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
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Finding No. 8 - Inadequate Assessment Of Fines, Costs, And Fees - Recurring (Continued)

- Title 35 P.S. § 6934 authorizes the collection of a \$10 Emergency Medical Services Fine and Title 35 P.S. § 6934 (b) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD).
- Effective November 10, 2007, Title 42 Pa.C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- Effective May 9, 2006, Title 23 Pa.C.S. § 6114 (b) provides for a sentence of a fine of not less than \$300 nor more than \$1,000 or imprisonment where the police, sheriff, or the plaintiff have filed charges of indirect criminal contempt against a defendant for violation of a protection order issued.

The improper assessing of these fines, costs and fees resulted in the defendant not being assessed the proper amount associated with the violation; and a loss of revenue to the Commonwealth.

Recommendation

We strongly recommend that the office review the laws noted above to ensure that fines, costs, and fees are assessed as mandated by law.

Management's Response

The County Officer responded as follows:

We are reviewing correct assessment procedures with all clerks and providing them an instructional sheet. The office will continue to review the laws noted to ensure that fines, costs, and fees are assessed correctly as mandated by law.

In addition, the period for this audit, January 1, 2016 to December 31, 2019 was prior to my taking office. I did not take office until January 6, 2020.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
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Finding No. 8 - Inadequate Assessment Of Fines, Costs, And Fees - Recurring (Continued)

Auditor's Conclusion

We appreciate that the current County Officer communicated the planned corrective actions to address this finding. This is a recurring finding. It is imperative that the office comply with our recommendation. Failure to implement the recommended procedures increases the potential for funds to be lost or misappropriated. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
OBSERVATION
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Observation - Failure To Properly Assess And Record DUI Offender Fees

Our examination of cases that included community service adjustments found that Washington County did not properly assess and record fees collected from Driving Under the Influence (DUI) offenders in the state mandated Common Pleas Case Management System (CPCMS) as required. The county collects a \$300 Alcohol Safety School (AHSS) fee, a \$100 Criminal Reporting Network (CRN) fee from DUI offenders, and a \$35 county administrative fee for participation in the Washington County Community Service Program. These fees are not being recorded through the state mandated Common Pleas Case Management System (CPCMS) by the Clerk of Courts office. Instead, the fees were paid directly to the Washington County Booking Center, recorded through the Washington County Treasurers system and deposited by the Washington County Treasurer directly into the Washington County General Fund account.

Our examination of 25 community service adjustments revealed that there were 16 cases that had DUI violations in which the AHSS, CRN, and administrative fees were not properly assessed and recorded in CPCMS by the Clerk of Courts Office. Documentation obtained from the Washington County Department of Finance disclosed the following:

- CRN fees totaling \$347,163 for the period January 1, 2016 to December 31, 2019 were not properly assessed and recorded through the state mandated CPCMS in accordance with Pennsylvania Code and Law.
- AHSS fees totaling \$725,421 for the period January 1, 2017 to December 31, 2019 were not properly assessed and recorded through the state mandated CPCMS in accordance with Pennsylvania Code and Law.

All payment of fines and costs made to the county must go through the CPCMS pursuant to regulation 204 Pa. Code § 29.405(2). Furthermore, the CPCMS manual requires that all collections shall be as accounted for through the CPCMS system.

By directing deposit of DUI offender county fee payments to the Treasurer's office for deposit into the county general fund instead of utilizing the CPCMS, the county is subverting the purpose, rules, and regulations of CPCMS.

This condition existed because the County and the Clerk of Courts Office failed to comply with the requirements of the CPCMS manual regarding the proper recording of all collections through CPCMS.

CLERK OF THE COURT OF COMMON PLEAS
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OBSERVATION
FOR THE PERIOD
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Observation - Failure To Properly Assess And Record DUI Offender Fees (Continued)

Recommendation

We recommend that the Washington County Clerk of Courts assess and record all applicable fines, costs, fees and surcharges through the state mandated Common Pleas Case Management System (CPCMS).

Management's Response

The County Officer responded as follows:

The Washington County Clerk of Courts will assess and record all applicable fines, costs, fees, and surcharges through the state mandated Common Pleas Case Management System (CPCMS).

Auditor's Conclusion

We appreciate that the current County Officer communicated the planned corrective actions to address this finding. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the Clerk of Court of Common Pleas:

- Review their community service program to ensure that it does not contradict the requirements of the applicable state statutes. We further recommended that the office properly document the justification when using the alternative sentencing program in lieu of payment for fines, costs, fees, and surcharges to ensure that the decision was in accordance with applicable regulations.
- Establish and implement a procedure to ensure outstanding checks are reviewed monthly to determine if there are any stale checks. The office should reinstate the amount of the stale checks to the office's checking account and follow normal escheat procedures. We also recommended that the office reconcile their records to the bank's records to account for all funds. We further recommended that the bank accounts should be reconciled to the record of liabilities at the end of each month and any discrepancies are resolved timely.
- Review the laws to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.
- Establish and implement an adequate system of internal controls over manual receipts.

During our current examination, we noted that the office did not comply with our bulleted recommendations. Please see the current year Finding Nos. 4, 5, 6, and 8 for additional information.

CLERK OF THE COURT OF COMMON PLEAS
WASHINGTON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

This report was initially distributed to:

The Honorable C. Daniel Hassell
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Pennsylvania Department of Revenue

The Honorable H. Geoffrey Moulton, Jr.
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

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The Honorable Michael Namie
Controller

The Honorable Diana Irey Vaughan
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