



CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
PROBATION OFFICE

CLINTON COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Prothonotary/Probation Office, Clinton County, Pennsylvania (County Officers), for the period January 1, 2004 to December 31, 2006, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Sections 401(b) and 401(d) of *The Fiscal Code* to audit the accounts of each County Officers 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 Pennsylvania Department of Revenue and other state agencies for the period ended December 31, 2006, 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. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and these findings, along with the views of management, are described in the Findings and Recommendations section of the report.

We are concerned in light of the Clerk of the Court of Common Pleas/Prothonotary's failure to correct a previously reported finding regarding inadequate internal controls over receipts. The Clerk of the Court of Common Pleas/Prothonotary should strive to implement the recommendation and corrective action noted in this examination report. This significant deficiency increases the risk for funds to be lost, stolen, or misappropriated.

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.

January 15, 2008

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
 CLINTON COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	36,392
Overweight Fines		3,729
Department of Revenue Court Costs		15,326
Crime Victims' Compensation Costs		39,344
Crime Commission Costs/Victim Witness Services Costs		27,474
Domestic Violence Costs		4,839
Emergency Medical Services Fines		1,891
DUI - ARD/EMS Fees		5,162
CAT/MCARE Fund Surcharges		25,046
Judicial Computer System/Access to Justice Fees		6,160
Offender Supervision Fees		156,514
Constable Service Surcharges		20
Criminal Laboratory Users' Fees		9,857
Probation and Parole Officers' Firearm Education Costs		3,852
Substance Abuse Education Costs		39,115
Office of Victims' Services Costs		14,825
Miscellaneous State Fines and Costs		<u>38,845</u>
 Total receipts (Note 2)	 \$	 428,391
 Disbursements to Commonwealth (Note 4)		 <u>(428,396)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 (5)
 Examination adjustments (Note 6)		 <u>250</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2004 to December 31, 2006	 \$	 <u><u>245</u></u>

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

PROTHONOTARY
CLINTON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Writ Taxes	\$ 1,720
Divorce Complaint Surcharges	4,200
Judicial Computer System/Access To Justice Fees	21,532
Protection From Abuse Surcharges and Contempt Fines	3,200
Criminal Charge Information System Fees	<u>1,037</u>
Total Receipts (Note 2)	31,689
Commissions (Note 3)	<u>(52)</u>
Net Receipts	31,637
Disbursements to Commonwealth (Note 4)	<u>(31,637)</u>
Balance due Commonwealth (County) per settled reports (Note 5)	-
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2004 to December 31, 2006	<u><u>\$ -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
PROBATION OFFICE
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(b) of *The Fiscal Code*, 72 P.S § 401(b), 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 Pennsylvania Department of Revenue (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 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 Office

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Department of Revenue and other state agencies. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of The Court of Common Pleas.

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 \$10.00 surcharge imposed on all divorce decrees.

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
PROBATION OFFICE
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

2. Receipts (Continued)

Prothonotary (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 filing of any legal paper to initiate a civil action or proceeding.
- 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 \$5.00 for the period January 1, 2003 to December 31, 2004, \$6.00 for the period January 1, 2005 to December 31, 2005, and \$6.50 for the period January 1, 2006 to December 31, 2006. 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 Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
 PROBATION OFFICE
 CLINTON COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
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4. Disbursements

Clerk Of The Court Of Common Pleas/Probation Office

Total disbursements are comprised as follows:

Probation Office checks issued to:

Department of Revenue	\$ 410,180
Commonwealth of Pennsylvania	908
Department of Welfare	1,503
State Police	4,752
Office of Attorney General	2,946
Bureau of Victims' Services	5,674
Department of Corrections	136
Department of Conservation and Natural Resources	186
Department of Transportation	222
Office of Inspector General	1,599
Department of Treasury	290
	<hr/>
Total	<u><u>\$ 428,396</u></u>

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 30,600
Administrative Office of Pennsylvania Courts	1,037
	<hr/>
Total	<u><u>\$ 31,637</u></u>

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
PROBATION OFFICE
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

5. Balance Due Commonwealth (County) For The Period January 1, 2004 To December 31, 2006

Clerk Of The Court Of Common Pleas/Probation Office

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies. It does not reflect adjustments disclosed by our examination. Refer to Note 6.

Prothonotary

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of receipts that were disbursed directly to the Administrative Office of Pennsylvania Courts.

6. Examination Adjustment

The examination adjustment represents a DNA cost paid to the county in error. The date of this error was December 5, 2005 and pertains to Docket No. CP-18-CR-0000264-2005.

7. County Officers Serving During Examination Period

Sherry Yarrison served as the Clerk of the Court of Common Pleas/Prothonotary for the period January 1, 2004 to December 31, 2006.

Gerald Rosamilia served as director of the Probation Office for the period January 1, 2004 to December 31, 2006.

CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY
CLINTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 1 - Receipts Were Not Always Deposited On The Same Day As Collected - Clerk
Of The Court Of Common Pleas/Prothonotary

Our examination disclosed that receipts were not always deposited on the same day as collected. Of 50 Prothonotary receipts tested, 18 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent deposit ranged from four days to six days. Of 30 Clerk of the Court of Common Pleas receipts tested, 10 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent deposit ranged from two days to six days.

These conditions existed because the office failed to establish adequate internal controls over its receipts.

A good system of internal controls ensures that all receipts are deposited intact on the same day as collected.

Without a good system of internal controls over funds received by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

This finding was cited in the prior audit for the period ending December 31, 2003.

Recommendation

We again recommend that the office deposit all receipts at the end of each day as required by good internal accounting controls.

Management's Response

The County Officer responded as follows:

Sometimes we are short staffed and can't get out of the office to do deposits.

Auditor's Conclusion

Although we recognize the County Officer's issue about staffing, it is imperative that for adequate safeguarding of cash, all collections should be deposited into the bank at the end of each day.

CLERK OF THE COURT OF COMMON PLEAS
CLINTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 2 - Inadequate Assessment Of DNA Costs - Clerk Of The Court Of Common Pleas

Our examination disclosed that the Clerk of the Court of Common Pleas did not assess DNA Costs as mandated by law. Of 57 cases tested, we noted that 42 cases did not have the DNA Cost assessed.

Of the above 42 cases, 30 were corrected at the time of our examination, and 12 were paid in full and the cost could not be added. The loss of revenue to the Commonwealth for these 12 cases amounted to \$3,000.

Effective January 31, 2005, Act 185 of 2004, 44 P.S. § 2322, specified 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 cost. All DNA Costs are due the Commonwealth.

The incorrect assessment of these DNA Costs resulted in the defendant not being assessed the proper amount of costs associated with the violation, which caused a loss of revenue to the Commonwealth.

This incorrect assessment occurred because the office was not aware or up-to-date on laws and regulations regarding the proper assessment of Commonwealth costs.

Recommendation

We recommend that the office review the laws noted above to ensure that the DNA Costs is assessed as mandated by law.

Management's Response

The County Officer stated:

The DNA fees are now being charged. This was a misunderstanding between this office and the probation department.

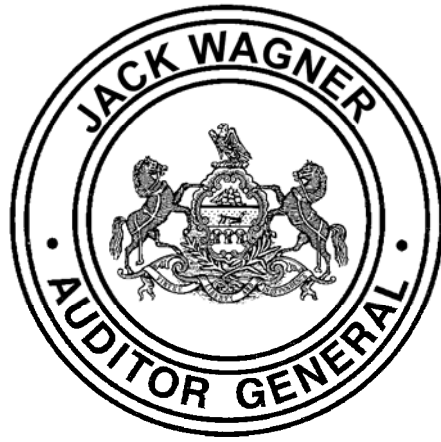
PROBATION OFFICE
CLINTON COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we recommended:

- That the Probation Office establish and implement monthly bank reconciliations and stale check procedures.
- That the Probation Office attempt to identify the existing cash overage.

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



CLERK OF THE COURT OF COMMON PLEAS/PROTHONOTARY/
PROBATION OFFICE
CLINTON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Thomas W. Wolf
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
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The Honorable Sherry Yarrison	Clerk of The Court of Common Pleas/ Prothonotary
The Honorable Thomas H. Bossert	Chairman of the Board of Commissioners
Mr. Gerald Rosamilia	Director of Court Services, Probation Office

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