

# COMPLIANCE AUDIT

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Office of Judicial Records - Collections on Behalf  
of the Department of Revenue, the Office of  
Comptroller Operations, and the Administrative  
Office of the Pennsylvania Courts

Philadelphia County, Pennsylvania

For the Period

March 1, 2018 to August 31, 2021

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June 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

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

We have conducted a compliance audit of the Director of the Office of Judicial Records (Prothonotary), Philadelphia County, Pennsylvania (County Officer), for the period March 1, 2018 to August 31, 2021, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

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 reports to the Department of Revenue and the Office of Comptroller Operations that enable the agencies to state and settle the County Officer's account. 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.

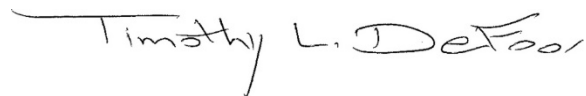
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is 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 March 1, 2018 to August 31, 2021, the County Officer, 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 Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Department of Revenue, Administrative Office of the Pennsylvania Courts, and Office of Comptroller Operations which obtains data from each of the Commonwealth's prothonotaries 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 Officer's 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 management of the County Officer. We appreciate the courtesy extended by the Office of Judicial Records (Prothonotary), Philadelphia County, to us 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 letter.

Timothy L. DeFoor  
Auditor General  
April 28, 2022

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OFFICE OF JUDICIAL RECORDS  
PHILADELPHIA COUNTY  
BACKGROUND  
FOR THE PERIOD  
MARCH 1, 2018 TO AUGUST 31, 2021

The Department of Auditor General is mandated by Article IV, Section 401(b) and (d) 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.

Receipts consist of monies 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 of \$.50 or \$.25 imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges of \$10 imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.
- Protection From Abuse Surcharges of \$100 imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines of not less than \$300 nor more than \$1,000 imposed against a defendant who is found to be in violation of a protection from abuse order.
- Criminal Charge Information System Fees 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 statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.
- Deputy Sheriff's Education and Training Surcharges of \$10 on each fee collected by the Prothonotary for each service required for any complaint, summons, writ, or other legal paper required to be served or posted by the sheriff. Effective January 1, 2021 this fee was increased to \$16 on each required service.

OFFICE OF JUDICIAL RECORDS  
PHILADELPHIA COUNTY  
BACKGROUND  
FOR THE PERIOD  
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Total disbursements are comprised as follows:

Office of Judicial Records checks issued to:

Department of Revenue	\$ 16,086,990
Office of Comptroller Operations	2,433,136
Administrative Office of Pennsylvania Courts	<u>79,540</u>
Total	<u>\$ 18,599,666</u>

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

Eric Feder served as Director, Office of Judicial Records during the period March 1, 2018 to August 31, 2021.

The summary of receipts and disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of taxes, surcharges, fines, and fees 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.

OFFICE OF JUDICIAL RECORDS  
 PHILADELPHIA COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 MARCH 1, 2018 TO AUGUST 31, 2021

Receipts:

Writ Taxes	\$ 117,366
Divorce Complaint Surcharges	59,690
Judicial Computer System/Access To Justice Fees	15,912,866
Protection From Abuse Surcharges and Contempt Fines	800
Office of Comptroller Operations	2,433,136
Criminal Charge Information System Fees	<u>79,540</u>
Total Receipts	18,603,398
Commissions	<u>(3,521)</u>
Net Receipts	18,599,877
Disbursements to Commonwealth	<u>(18,599,666)</u>
Balance due Commonwealth (County) per settled reports	211
Audit adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period March 1, 2018 to August 31, 2021	<u><u>\$ 211</u></u>

OFFICE OF JUDICIAL RECORDS  
PHILADELPHIA COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS  
FOR THE PERIOD  
MARCH 1, 2018 TO AUGUST 31, 2021

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Deposit all receipts at the end of each day as required by good internal accounting controls.
- Continue to assess the JCP/ATJ Fees on each count in a divorce complaint.

During our current audit, we noted that the office complied with our recommendations.



OFFICE OF JUDICIAL RECORDS  
PHILADELPHIA COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
MARCH 1, 2018 TO AUGUST 31, 2021

This report was initially distributed to:

**The Honorable C. Daniel Hassell**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable H. Geoffrey Moulton, Jr.**  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania  
Administrative Office of Pennsylvania Courts

**Mr. Harrison Brooks**  
Commonwealth Accountant Manager  
Office of Comptroller Operations

**The Honorable Eric Feder**  
Director, Office of Judicial Records

**The Honorable Rebecca Rynhart**  
Controller

**The Honorable Darrell Clarke**  
President of City Council

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).