

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas Berks County, Pennsylvania For the Period January 1, 2019 to December 31, 2022

June 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, Berks County, Pennsylvania (County Officer), for the period January 1, 2019 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 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 January 1, 2019 to December 31, 2022, 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, 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 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 County Officer's management. We appreciate the courtesy extended to us by the Berks County Clerk of the Court of Common Pleas 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
May 30, 2024

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CLERK OF THE COURT OF COMMON PLEAS
BERKS COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 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 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 as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 7,206,905
Office of the Attorney General	1,223
State Police	8,580
Department of Transportation	1,700
Liquor Control Board	<u>308</u>
Total	<u>\$ 7,218,716</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. It does not reflect adjustments disclosed by our audit.

James P. Troutman served as the Clerk of the Court of Common Pleas for the period January 1, 2019 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
BERKS COUNTY
BACKGROUND
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Audit Adjustment

The \$1,289 audit adjustment represents a balance due The Department of Revenue for the prior audit period of January 1, 2015 to December 31, 2018 that was paid in October 2020.

CLERK OF THE COURT OF COMMON PLEAS
 BERKS COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation	
Title 75 Fines	\$ 385,679
Overweight Fines	225
Department of Revenue Court Costs	226,984
Crime Victims' Compensation Costs	458,576
Crime Commission Costs/Victim Witness Services Costs	312,527
Domestic Violence Costs	30,716
Emergency Medical Services Fines	35,112
DUI - ARD/EMS Fees	56,975
CAT/MCARE Fund Surcharges	109,339
Judicial Computer System/Access to Justice Fees	474,521
Offender Supervision Fees	2,918,741
Constable Service Surcharges	7,692
Criminal Laboratory Users' Fees	128,627
Probation and Parole Officers' Firearm Education Costs	41,867
Substance Abuse Education Costs	329,162
Office of Victims' Services Costs	139,946
Miscellaneous State Fines and Costs	<u>1,563,284</u>
 Total receipts	 7,219,973
 Disbursements to Commonwealth	 <u>(7,218,716)</u>
 Balance due Commonwealth (County) per settled reports	 1,257
 Audit adjustments	 <u>(1,289)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2019 to December 31, 2022	 <u>\$ (32)</u>

CLERK OF THE COURT OF COMMON PLEAS
BERKS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 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 Beth A. Jones
Clerk of the Court of Common Pleas

The Honorable Joseph Rudderow
Controller

The Honorable Christian Y. Leinbach
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at 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.