

# COMPLIANCE AUDIT

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Clerk of the Court of the Court of Common  
Pleas/Adult Probation and Parole  
Department/Juvenile Probation  
Department/Warrant Collections Unit  
Cumberland County, Pennsylvania  
For the Period  
January 1, 2015 to December 31, 2019

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March 2021



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 Clerk of the Court of Common Pleas/Adult Probation and Parole Department/Juvenile Probation Department/Warrant Collections Unit, Cumberland County, Pennsylvania (County Officers), for the period January 1, 2015 to December 31, 2019, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the County Officers' 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 Officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Officers comply with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officers are also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

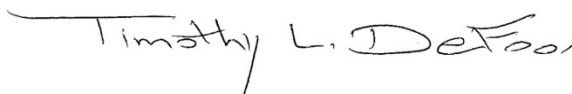
Based on our audit procedures, we conclude that, for the period January 1, 2015 to December 31, 2019, the County Officers, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted except as noted in the findings listed below and discussed later in this report:

- Inadequate Internal Controls Over Manual Receipts - Juvenile Probation Department (Recurring).
- Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas.
- Inadequate Internal Controls Over Manual Receipts - Warrant Collections Unit.
- Inadequate Outstanding Check Procedures - Clerk of the Court of Common Pleas.

This report includes a summary of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Officers' receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's clerk of court of common pleas offices, and used the data to create the summary in the format required by the Department of Revenue. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officers' compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officers and, where appropriate, their response has been included in the report. We appreciate the courtesy extended to us by the County Officers 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.



Timothy L. DeFoor  
Auditor General

January 20, 2021

CONTENTS

	<u>Page</u>
Background.....	1
Summary Of Receipts And Disbursements .....	3
Findings And Recommendations:	
Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Juvenile Probation Department - Recurring.....	4
Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of Common Pleas.....	7
Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Warrant Collections Unit.....	11
Finding No. 4 - Inadequate Outstanding Check Procedures - Clerk of the Court of Common Pleas.....	14
Summary Of Prior Audit Recommendation .....	16
Report Distribution .....	17

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

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 Adult Probation and Parole Department/Juvenile Probation Department/Warrant Collections Unit receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

Total disbursements during the audit period are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 7,323,381
Commission on Crime & Delinquency	25
Department of Agriculture	56
Department of Corrections	110
Department of Public Welfare	40
 Total	 \$ 7,323,612

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.

Dennis Lebo served as the Clerk of the Court of Common Pleas for the period January 1, 2015 to December 31, 2019.

Darby Christlieb served as the Chief Adult Probation and Parole Officer of the Adult Probation and Parole Department for the period January 1, 2015 to December 31, 2019.

Samuel E. Miller, Jr. served as the Chief Juvenile Probation Officer of the Juvenile Probation Department for the period January 1, 2015 to September 3, 2019.

Andrew S. Benner served as Chief Juvenile Probation Officer of the Juvenile Probation Department for the period September 4, 2019 to December 31, 2019.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

The position of Warrant Collections Unit Supervisor of the Warrant Collections Unit was vacant for the period January 1, 2015 to March 15, 2015.

Lori Radle served as Warrant Collections Unit Supervisor of the Warrant Collections Unit for the period March 16, 2015 to January 6, 2017.

Michael D. Riess served as Warrant Collections Unit Supervisor of the Warrant Collections Unit for the period January 9, 2017 to December 31, 2019.

The summary of receipts and disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The summary was prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	658,432
Overweight Fines		841
Department of Revenue Court Costs		289,356
Crime Victims' Compensation Costs		624,936
Crime Commission Costs/Victim Witness Services Costs		425,025
Domestic Violence Costs		53,369
Emergency Medical Services Fines		49,063
DUI - ARD/EMS Fees		70,950
CAT/MCARE Fund Surcharges		195,191
Judicial Computer System/Access to Justice Fees		614,474
Offender Supervision Fees		2,099,448
Constable Service Surcharges		484
Criminal Laboratory Users' Fees		101,940
Probation and Parole Officers' Firearm Education Costs		56,467
Substance Abuse Education Costs		464,774
Office of Victims' Services Costs		246,820
Miscellaneous State Fines and Costs		<u>1,372,042</u>
 Total receipts		 7,323,612
 Disbursements to Commonwealth		 <u>(7,323,612)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2015 to December 31, 2019	 \$	 <u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Juvenile Probation  
Department - Recurring**

We cited the Juvenile Probation Department for inadequate internal controls over manual receipts in the two prior audits, with the most recent being for the period January 1, 2009 to December 31, 2014. Our current audit found that the county officer did not correct this issue.

The Cumberland County Juvenile Probation Department Office collects costs, fines and restitution payments on behalf of the Clerk of the Court of Common Pleas Office. The Juvenile Probation Department Office records the collections on manual receipts and delivers the manual receipts and collections to the Clerk of the Court of Common Pleas Office. The Clerk of Courts office is responsible for recording all collections into the computer system and depositing of funds.

Our testing disclosed the following deficiencies in the internal controls over manual receipts:

Of 25 manual receipts tested, we noted the following:

- There were 17 manual receipts which the office could not locate and were not available for audit.
- There were 13 instances in which the manual receipt was not issued in numerical sequence.
- There were two instances in which the Juvenile Probation Department did not deliver manual receipts to the Clerk of Court of Common Pleas Office in a timely manner. The time lapse from the date of the manual receipt to the date to Clerk of the Court of Common Pleas Office received them ranged from two days to six days.

Additionally, a review of the manual receipt logs disclosed the following:

- The manual receipt log did not include the case number and payment source.
- There were 48 instances in which the manual receipts log was not properly completed. We found 25 instances where the logs were completely blank and 23 instances in which the “Date to Clerk” and/or the “Payment Taken By” fields were blank.



CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Juvenile Probation  
Department - Recurring (Continued)**

These conditions existed because the Juvenile Probation Department officer failed to establish and implement an adequate system of internal controls over manual receipts as recommended in the two prior reports.

Good internal accounting controls ensure that:

- Manual receipts are accounted for and maintained.
- Manual receipts are issued in numerical sequence.
- Manual receipts are delivered to the Clerk of the Court of Common Pleas Office in a timely manner.
- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, payment method and date manual receipt delivered to the Clerk of the Court of Common Pleas Office. This will provide an audit trail on the issuance of the manual receipt.

Without a good system of internal controls over funds received by the Juvenile Probation Department officer's staff, the possibility of funds being lost or misappropriated increases significantly.

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

**Recommendation**

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

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 1 - Inadequate Internal Controls Over Manual Receipts - Juvenile Probation  
Department - Recurring (Continued)**

Management's Response

The Chief Juvenile Probation Officer responded as follows:

- 1) [We] created a new practice/procedure where all copies of manual receipts will be clocked in by [the] Clerk's office.
- 2) [We] created a new log sheet to include a payment source column as requested/suggested.
- 3) [We] will review policy/procedure with staff to make sure payments are taken to Clerk's office within 24 hours of collection.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the Juvenile Probation Department officer take all corrective actions necessary to comply with our recommendation. During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of  
Common Pleas**

Manual receipts are available to be issued in the event of a temporary power loss to the office's computer system. When the computer system is operating again, the manual receipt is replaced by an official computer-generated receipt and included in the daily receipts. The Clerk of the Court of Common Pleas Office also receives manual receipt collections received on their behalf from other offices including the Adult Probation Department, the Juvenile Probation Department, and the Warrant Collections Unit.

Our audit disclosed the following deficiencies in the internal controls over manual receipts: Of six receipts tested, we noted the following:

- There were two instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.
- There were seven instances in which the manual receipt number was not originally entered into the computer system when the corresponding computer receipt was generated. However, this issue was subsequently corrected after staff became aware of the error.

Additionally, the following was noted:

- There were six instances in which the computer receipt was not generated timely after receiving manual receipts from the Juvenile Probation Department. The time lapse from the date of receiving the manual receipts to generation of the corresponding computer receipt ranged from two days to 19 days.
- The Clerk of the Court Office staff do not always properly and accurately identify the correct office from which the manual receipt originated when entering the manual receipt information into the computer system. Therefore, we had difficulty tracing the original manual receipts to the computer generated receipts.
- The Clerk of the Court Office staff did not always consistently enter manual receipt numbers accurately into the computer system when generating a computer receipt in order to identify from which office it was received.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of  
Common Pleas (Continued)**

Good internal accounting controls ensure that:

- Computer receipts are generated timely after receiving receipts from other offices to ensure adequate accountability over funds received.
- Manual receipts information is entered into the computer system properly and accurately in order to identify from which office it was issued.
- Manual receipt numbers are entered in the computer's manual receipt number field consistently and accurately in order to identify from which office it was received when the corresponding computer receipts are generated.

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 receipts.

These conditions existed because the Clerk of Court officer failed to establish and implement an adequate system of internal controls over manual receipts.

**Recommendation**

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

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of  
Common Pleas (Continued)**

Management's Response

The Clerk of Court Officer responded as follows:

Office policy is to enter all manual receipts. Mistakes are occasionally made. It was the Administrative Offices of Pennsylvania Courts' (AOPC) decision to allow us to add missed numbers after a receipt is processed. They have agreed to revert back to the original process of AOPC only adding missed numbers with proper documentation. AOPC indicates that you approve of that procedure. It is office policy to review manual receipts each day. If any were missed completely, it was an anomaly.

We have also adopted [a] nomenclature when entering manual receipt numbers [to ensure accuracy and consistency].

Lastly, whatever Juvenile Probation officers may have entered into a log in their office, I categorically reject that any manual receipt payment was not entered on the day that it was presented. They were always entered when presented.

When I challenged the accuracy of the presentation date on their logs and requested immediate correction or indicated that future payments would need to be accompanied by their copy of the receipt for us to time stamp, I received the following response from the Juvenile Probation Chief, completely understanding my concern and agreeing to the policy of presenting their copy for time stamping:

*I was made aware of this issue as well by the auditor and was anticipating this email. I think the date that the auditor looks at is on a log that we created as a result of some issues during the last audit that was completed. We have policy around taking these payment[s] to the Clerk of Courts within 24 hours of collection and I have addressed this issue with our staff and the individual Probation Officers that were non-compliant. I will notify staff to bring the manual receipts with them when making a payment to be stamped as requested. Please feel free to contact me if there are other matters that need to be addressed to make sure that we are in compliance with your guidelines.*

I believe this verifies my denial of the veracity of the auditor's "finding" based on a Juvenile Probation log.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 2 - Inadequate Internal Controls Over Manual Receipts - Clerk of the Court of  
Common Pleas (Continued)**

Auditor's Conclusion

We appreciate the officeholder's efforts to correct the issues noted in this finding. While we understand the officeholder's concern regarding the veracity of this finding, it should be noted that the Clerk of the Court of Common Pleas Office is ultimately responsible for the proper recording and receipting of the manual receipts received from each office that submits collections. Our audit was conducted based on the documentation provided to us by the office. As cited above, good internal accounting controls ensure that computer receipts are generated timely to ensure adequate accountability over funds received. Therefore, the finding remains as stated.

The Common Pleas Case Management System (CPCMS) is a computer system that was developed by the Administrative Offices of Pennsylvania Courts (AOPC). The Clerk of the Court Common Pleas Office operates under this unified computer system. The Department of the Auditor General does not have the authority to approve nor did we approve of the procedures established by AOPC.

During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Warrant Collections Unit**

The Cumberland County Warrant Collections Unit collects costs, fines and restitution payments on behalf of the Clerk of the Court of Common Pleas Office. The Warrant Collections office uses the services of a field constable who serves warrants on behalf of the office and is responsible for the majority of the collections. The constable records the collections on manual receipts and delivers the manual receipts and collections to the Clerk of Court of Common Pleas Office. The Clerk of Courts office is responsible for recording all collections into the computer system and depositing of funds.

The Warrant Collections Unit uses unbound stacks of blank manual receipts with two carbon copies behind each receipt. The Warrant Collections Unit provides a stack of manual receipts to the constable for field collections. When the constable receives a payment in the field, the constable fills out the multi-copy receipt and remits a copy to the payer. The constable remits one of the carbon copies of the receipt directly to the Clerk of Courts office with payment within 24 hours. The second carbon copy is provided to the Warrant Collections Unit until the corresponding case is paid in full and subsequently destroyed.

Our audit disclosed the following deficiencies in the internal controls over manual receipts:

- There were 662 manual receipts which the Unit could not locate and were not available for audit.
- The Warrant Collection Unit created a template used for printing their own manual receipts using a 3-digit series starting with the number 001 beginning January 1, 2015 until March 27, 2015. The Unit did not maintain a record of how many receipts were printed, issued, or remained unused.
- On March 27, 2015 the Unit purchased 1,000 receipts from a vendor using a 4-digit series starting with the number 0001 and another 500 receipts in November 2018, going back to the same 3-digit series used by their in-house printer as discussed above. Once again, the Unit did not maintain a record of how many receipts were printed, issued, or remained unused. Therefore, we were unable to determine how many duplicate manual receipt numbers existed and issued between the two identical series.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Warrant Collections Unit (Continued)**

- The Warrant Collection Unit did not keep a record of which manual receipts were issued to the constable. In addition, the Unit did not require the constable to submit receipts and collections to the Warrant Collections Unit. Therefore, there was no oversight of the collections received by the constable.

Furthermore, we tested 25 manual receipts and noted the following:

- A manual receipt log was not maintained.
- Manual receipts were not issued in numerical sequence.

Good internal accounting controls ensure that:

- All manual receipts are accounted for and maintained.
- A receipts log is maintained to document who has physical possession of the numerical sequence of manual receipts. In addition, the constable should be required to submit issued manual receipts and collections to the Warrant Collections Unit to ensure adequate accountability of receipts and the associated funds.
- A manual receipts log is maintained to document information that is recorded on the manual receipt, including date issued, date filed, case number, signature of the person receiving the payment, remitter name, payment source, payment method and date manual receipt delivered to the Clerk of the Court of Common Pleas Office. This will provide an audit trail on the issuance of the manual receipt.
- Manual receipts are issued in numerical sequence.

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

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



CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 3 - Inadequate Internal Controls Over Manual Receipts - Warrant Collections Unit (Continued)**

These conditions existed because the Unit failed to establish and implement an adequate system of internal controls over manual receipts.

Recommendation

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

Management's Response

The Warrant Collections Unit Supervisor responded as follows:

The unit now has a log book for field receipts issued to a constable.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. As cited above, good internal accounting controls ensure that a manual receipts log, all manual receipts are properly maintained and accounted for and that all manual receipts are issued in numerical sequence. This will provide an audit trail on the issuance of manual receipts. During our next audit, we will determine if the Unit complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 4 - Inadequate Outstanding Check Procedures - Clerk of the Court of Common Pleas**

Our audit of the Clerk of Court officer's checking account disclosed that the officer's account was carrying 158 outstanding checks totaling \$16,395.94, dated from June 1, 2018 to July 2, 2019, that were still outstanding as of December 31, 2019.

Good internal accounting controls require that the office follow-up on all outstanding checks. If a check is outstanding for a period 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.

The failure to follow these procedures results in a weakening of internal controls over the cash account and inefficiency caused by the needless record-keeping of outstanding checks.

This condition existed because the Clerk of Court officer failed to establish adequate internal controls over its outstanding check procedures.

**Recommendation**

We recommend that the Clerk of Court officer establish and implement a procedure whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. If checks remain outstanding and attempts to contact payees after 180 days are unsuccessful, the Clerk of Court officer should reinstate the amount of outstanding checks to the checking account and subsequently hold these monies in escrow for unclaimed escheatable funds.

**Management's Response**

The Clerk of Court Officer responded as follows:

I agree that during the audit period, outstanding checks were not being handled in a satisfactory manner. Part of that stemmed from a strong goal to try and locate payees who had not cashed checks that got a little out of control.

I personally became involved with this process early this year and [I] am now regularly stopping payments on outstanding checks coming up on being uncashed for six months.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

**Finding No. 4 - Inadequate Outstanding Check Procedures - Clerk of the Court of Common Pleas (continued)**

Management's Response (Continued)

It should be noted that all checks are disbursed through the Positive Pay program of [the bank]. This program compares the payee, date and amount of any check presented for payment with what was submitted to the bank when the check was printed. If there is any variance on the checks presented for payment with what was submitted when the check was printed, it triggers an exception report that is emailed to us. Unless we approve the excepted item by 1:00 p.m. that day, it is rejected for payment. Any check presented for payment more than six months old will also trigger an exception report.

Therefore, I believe that, while reviewing outstanding checks monthly, the added security of Positive Pay provides sufficient control to void uncleared checks at six months, the banking industry standard for stale datedness.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the Adult Probation and Parole Department and Juvenile Probation Department offices:

- Establish and implement an adequate system of internal controls over manual receipts.

During our current audit, we noted that the Adult Probation and Parole Department office complied with our recommendation. However, the Juvenile Probation Department did not comply with our recommendation. Please see the current year Finding No. 1 for further information.

CLERK OF THE COURT OF COMMON PLEAS/ADULT PROBATION AND PAROLE  
DEPARTMENT/JUVENILE PROBATION DEPARTMENT/  
WARRANT COLLECTIONS UNIT  
CUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2015 TO DECEMBER 31, 2019

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. Thomas J. Dougherty**  
Director  
Division of Grants and Standards  
Pennsylvania Board of Probation and Parole

**The Honorable Dennis Lebo**  
Clerk of the Court of Common Pleas

**Mr. Darby Christlieb**  
Chief Adult Probation and Parole Officer

**Mr. Andrew Benner**  
Chief Juvenile Probation Officer

**Mr. Michael Riess**  
Warrant Collections Unit Supervisor

**The Honorable Gary Eichelberger**  
Chairperson of the Board of Commissioners

**The Honorable Alfred Whitcomb**  
Controller

**The Honorable Edward E. Guido**  
President Judge

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