

# ATTESTATION ENGAGEMENT

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## Office of Judicial Support and Office of Court Financial Services

Delaware County, Pennsylvania  
For the Period  
January 1, 2013 to December 31, 2017

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December 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
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 Office of Judicial Support and Office of Court Financial Services, Delaware County, Pennsylvania (County Officer), for the period January 1, 2013 to December 31, 2017, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The county office'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, 2013 to December 31, 2017, 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.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Office of Judicial Support and the Office of Court Financial Services, Delaware County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

October 19, 2018

Eugene A. DePasquale  
Auditor General

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 DELAWARE COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2013 TO DECEMBER 31, 2017

Receipts:

Department of Transportation		
Title 75 Fines	\$	339,135
Department of Revenue Court Costs		269,147
Crime Victims' Compensation Costs		1,020,384
Crime Commission Costs/Victim Witness Services Costs		604,068
Domestic Violence Costs		30,935
Emergency Medical Services Fines		34,713
DUI - ARD/EMS Fees		87,468
CAT/MCARE Fund Surcharges		222,997
Judicial Computer System/Access to Justice Fees		818,241
Offender Supervision Fees		4,179,198
Constable Service Surcharges		6,499
Criminal Laboratory Users' Fees		117,309
Probation and Parole Officers' Firearm Education Costs		50,609
Substance Abuse Education Costs		430,629
Office of Victims' Services Costs		75,429
Miscellaneous State Fines and Costs		<u>1,370,897</u>
 Total receipts (Note 2)		 9,657,658
 Disbursements to Commonwealth (Note 3)		 <u>(9,662,911)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		  (5,253)
 Examination adjustments (Note 5)		  <u>5,213</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2013 to December 31, 2017		  <u>\$ (40)</u>

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

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
 DELAWARE COUNTY  
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2013 TO DECEMBER 31, 2017

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	\$ 9,618,245
Game Commission	257
Office of Attorney General	714
State Police	24,099
Bureau of Victims' Services	6,322
Department of Human Services	1,702
Department of Corrections	22
Department of Treasury	7,274
Department of Transportation	363
Department of Public Welfare	858
Department of Labor and Industry	1,625
Liquor Control Board	1,151
Office of Inspector General	279
	9,662,911
Total	\$ 9,662,911

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2017

4. Balance Due Commonwealth (County) For The Period January 1, 2013 To December 31, 2017

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.

5. Examination Adjustment

The examination adjustment represents a payment made in October 2012 that was not credited by the Department of Revenue until January 2014.

6. County Officers Serving During Examination Period

Angela Martinez, Esquire served as the Director of the Office of Judicial Support for the period January 1, 2013 to December 31, 2017.

Michael W. Raith, Esquire served as the Director of the Office of Court Financial Services for the period January 1, 2013 to February 15, 2015.

Shannon Skarren served as the Director of the Office of Court Financial Services for the period February 16, 2015 to December 31, 2017.



OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendations

During our prior examination, we recommended:

- That the Office of Court Financial Services establish and implement an adequate system of internal controls over manual receipts.
- That the Office of Judicial Support ensure that all bail forfeitures due the Commonwealth are disbursed to the Commonwealth according to 42 Pa.C.S. § 3571(b).
- That the Office of Judicial Support ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

During our current examination, we noted that the office complied with our second bulleted recommendation. Additionally, the office substantially complied with our first and third bulleted recommendations. Insignificant instances of noncompliance were verbally communicated to the office.

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2017

This report was initially distributed to:

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

**The Honorable Thomas B. Darr**  
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

**Angela Martinez, Esquire**  
Director of the Office of Judicial Support

**Ms. Patricia Oreskovich**  
Director of the Office of Court Financial Services

**The Honorable Joanne Phillips**  
Controller

**The Honorable John P. McBlain**  
Chairperson of County 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).