

# ATTESTATION ENGAGEMENT

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## Clerk of the Court of Common Pleas/Probation Department

Somerset County, Pennsylvania  
For the Period  
January 1, 2016 to December 31, 2018

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February 2020



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 Clerk of the Court of Common Pleas/Probation Department, Somerset County, Pennsylvania (County Officer), for the period January 1, 2016 to December 31, 2018, 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, 2016 to December 31, 2018, 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.

Our consideration of internal control over reporting on the Statement 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be a material weakness.

*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. We consider the deficiency listed below to be a material weakness:

- Inadequate Internal Controls Over Manual Receipts - Probation.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the County Office'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*.

Independent Auditor's Report (Continued)

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.

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Probation Department, Somerset County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Eugene A. DePasquale  
Auditor General

January 7, 2020

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CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

Receipts:

Department of Transportation		
Title 75 Fines	\$	119,226
Department of Revenue Court Costs		43,722
Crime Victims' Compensation Costs		79,882
Crime Commission Costs/Victim Witness Services Costs		55,110
Domestic Violence Costs		7,093
Emergency Medical Services Fines		6,631
DUI - ARD/EMS Fees		11,225
CAT/MCARE Fund Surcharges		18,234
Judicial Computer System/Access to Justice Fees		73,402
Offender Supervision Fees		270,933
Constable Service Surcharges		101
Criminal Laboratory Users' Fees		52,207
Probation and Parole Officers' Firearm Education Costs		7,815
Substance Abuse Education Costs		83,734
Office of Victims' Services Costs		9,693
Miscellaneous State Fines and Costs		<u>231,136</u>
 Total receipts (Note 2)		 1,070,144
 Disbursements to Commonwealth (Note 3)		 <u>(1,070,094)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 50
 Examination adjustments (Note 5)		 <u>(50)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2018		 <u><u>\$ -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

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 and the Probation Department office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 1,068,562
Game Commission	367
State Police	265
Department of Public Welfare	700
Liquor Control Board	14
Department of Transportation	<u>186</u>
Total	<u><u>\$ 1,070,094</u></u>

4. Balance Due Commonwealth (County) For The Period January 1, 2016 To December 31, 2018

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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
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5. Examination Adjustment

During our prior examination, January 1, 2012 to December 31, 2015, we determined that there was a balance due to the County of \$50.00. This credit due was taken in February 2017.

6. County Officers Serving During Examination Period

Rose Svonavec served as the Clerk of the Court of Common Pleas for the period January 1, 2016 to December 31, 2018.

Vicki L. Rascona-Saylor served as the Director of Probation for the period January 1, 2016 to December 31, 2018.



CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

**Finding - Inadequate Internal Controls Over Manual Receipts - Probation**

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.

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

Of 25 receipts tested, we noted the following:

- There were 20 computer downtime manual receipts which could not be located and were not available for examination.
- There was one instance in which the computer receipt was not generated timely after the issuance of the corresponding manual receipt. The time lapse from the date of the manual receipt to the corresponding computer receipt was five days.
- The source and method of payment was not recorded on one manual receipt.
- The docket number and case file date for two manual receipts was not recorded on the manual receipt.
- There was one instance in which the manual receipt was not issued in numerical sequence.
- There were three instances in which the manual receipt number was not entered into the computer system when the corresponding computer receipt was generated.
- There was one instance in which the computer-generated receipt amount did not agree with the amount recorded on the manual receipt.
- There were eight manual receipts issued that were not official manual receipts available through the Common Pleas Case Management System (CPCMS). The office used blank, office supply store receipts instead.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
FINDING AND RECOMMENDATION  
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**Finding - Inadequate Internal Controls Over Manual Receipts - Probation (Continued)**

Good internal accounting controls ensure that:

- Manual receipts are properly accounted for and maintained.
- Computer receipts are generated timely after the issuance of the corresponding manual receipts.
- All required information is recorded on the manual receipt, including date issued, date filed, and signature of the person receiving the payment, remitter name, docket number, payment source, and payment method.
- Manual receipts are issued in numerical sequence.
- Manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.
- Information on the computer-generated receipt amount should agree with the amount recorded on the manual receipt.
- Only official Common Pleas Case Management System (CPCMS) computer downtime manual receipts (CDMR) and accompanying log, both pre-numbered and available through the computer system, are to be utilized.

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 office failed to establish and implement an adequate system of internal controls over manual receipts.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
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**Finding - Inadequate Internal Controls Over Manual Receipts - Probation (Continued)**

Recommendation

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

Management's Response

The County Probation Office responded as follows:

We have been made aware of the deficiencies and have implemented measures to correct said deficiencies.

Auditor's Response

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

CLERK OF THE COURT OF COMMON PLEAS/PROBATION DEPARTMENT  
SOMERSET COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

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

**The Honorable Rose Svonavec**  
Clerk of the Court of Common Pleas

**The Honorable Gerald Walker**  
Chairperson of the Board of Commissioners

**Ms. Vicki L. Rascona-Saylor**  
Director of Probation Services

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).