

ATTESTATION ENGAGEMENT

Clerk of the Court of Common
Pleas/Prothonotary/
Clerk of Orphans' Court/
Costs, Fines and Restitution
Collection Department
Blair County, Pennsylvania
For the Period
January 1, 2014 to December 31, 2017

August 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 statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court/Costs, Fines, and Restitution Collection Department, Blair County, Pennsylvania (County Officers), for the period January 1, 2014 to December 31, 2017, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). The County Offices' management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on these Statements 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 Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements 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 Statements, 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 Sections 401(b) and 401(d) 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 Sections 401(b) and 401(d) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the period January 1, 2014 to December 31, 2017, are 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 Statements; 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 Statements. 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements 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 Statements 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 The Bank Accounts (Costs, Fines And Restitution Collection Department, Clerk of Courts, And Prothonotary) - Recurring.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Offices' 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 the following instance of noncompliance that is required to be reported under *Government Auditing Standards*:

- Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely (Prothonotary And Clerk Of The Orphans' Court) - Recurring.

The two examination findings contained in this report cite conditions that existed in the operation of the County Offices during the previous engagement period and were not corrected during the current examination period. The County Offices should strive to implement the recommendations and corrective actions noted in this report.

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/Prothonotary/Clerk of Orphans' Court/Costs, Fines, and Restitution Collection Department, Blair 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.



Eugene A. DePasquale
Auditor General

July 11, 2018

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Clerk Of The Court Of Common Pleas And Costs, Fines and Restitution Collection Department	1
Prothonotary	2
Clerk Of Orphans' Court.....	3
Notes To The Statements Of Receipts And Disbursements	4

Findings And Recommendations:

Finding No. 1 - Inadequate Internal Controls Over Bank Accounts (Costs, Fines and Restitution Collection Department, Clerk of Courts, And Prothonotary) - Recurring.....	9
Finding No. 2 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely (Prothonotary And Clerk Of The Orphans' Court) - Recurring	11
Summary Of Prior Examination Recommendations.....	15
Report Distribution	16

CLERK OF THE COURT OF COMMON PLEAS AND
 COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
 BLAIR COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

Receipts:

Department of Transportation		
Title 75 Fines	\$	170,697
Department of Revenue Court Costs		115,656
Crime Victims' Compensation Costs		363,480
Crime Commission Costs/Victim Witness Services Costs		250,842
Domestic Violence Costs		33,515
Emergency Medical Services Fines		12,635
DUI - ARD/EMS Fees		24,453
CAT/MCARE Fund Surcharges		68,776
Judicial Computer System/Access to Justice Fees		248,486
Offender Supervision Fees		994,620
Constable Service Surcharges		3,172
Criminal Laboratory Users' Fees		3,671
Probation and Parole Officers' Firearm Education Costs		23,502
Substance Abuse Education Costs		210,091
Office of Victims' Services Costs		54,322
Miscellaneous State Fines and Costs		<u>855,636</u>
 Total receipts (Note 2)		 3,433,554
 Disbursements to Commonwealth (Note 4)		 <u>(3,433,554)</u>
 Balance due Commonwealth (County) per settled reports (Note 5)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2014 to December 31, 2017	 \$	 <u><u>-</u></u>

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

PROTHONOTARY
BLAIR COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

Receipts:

Writ Taxes	\$	7,778
Divorce Complaint Surcharges		13,355
Judicial Computer System/Access To Justice Fees		295,517
Protection From Abuse Surcharges and Contempt Fines		5,468
Criminal Charge Information System Fees		<u>5,742</u>
Total Receipts (Note 2)		327,860
Commissions (Note 3)		<u>(233)</u>
Net Receipts		327,627
Disbursements to Commonwealth (Note 4)		<u>(327,629)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		(2)
Examination Adjustments		<u> </u>
Adjusted balance due Commonwealth (County) for the period January 1, 2014 to December 31, 2017	\$	<u><u>(2)</u></u>

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

CLERK OF ORPHANS' COURT
 BLAIR COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

Receipts:

Marriage License Taxes	\$	1,441
Marriage License Application Surcharges		28,810
Marriage License Declaration Fees		28,810
Judicial Computer System/Access To Justice Fees		<u>13,299</u>
Total Receipts (Note 2)		72,360
Disbursements to Commonwealth (Note 4)		<u>(72,360)</u>
Balance due Commonwealth (County) per settled reports (Note 5)		-
Examination adjustments		<u> </u>
Adjusted balance due Commonwealth (County) for the period January 1, 2014 to December 31, 2017	\$	<u><u> -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

1. Criteria

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

The Statements were 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

Clerk Of The Court Of Common Pleas And Costs, Fines And Restitution Collection Department

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.

Prothonotary

Receipts are comprised of taxes, surcharges, fees and fines 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 represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent a \$23.50 fee imposed for the filing of any legal paper to initiate a civil action or proceeding. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50. Effective October 30, 2017, Act 40 and 44 increased the fee to \$40.25

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

2. Receipts (Continued)

Prothonotary (Continued)

- Protection From Abuse Surcharges represent a \$100 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines represent 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 represent a fee 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 fee was \$7.50 for the period January 1, 2011 to December 31, 2014. The fee was increased to \$8.00 for the period January 1, 2015 to December 31, 2017. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

Clerk Of Orphans' Court

Receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes, surcharges, and fees:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT/
 COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
 BLAIR COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$23.50 fee imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts. Effective July 10, 2014, Act 126 increased the fee to \$33.50. Effective August 8, 2014, Act 113 increased the fee to \$35.50. Effective October 30, 2017, Act 40 and 44 increased the fee to \$40.25

3. Commissions - Prothonotary

Acting in the capacity of an agent for the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of writ taxes. Accordingly, commissions owed the county are not included in the balance due the Commonwealth.

4. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 3,429,603
Office of Attorney General	36
Lottery Commission	41
State Police	1,292
Commission on Crime and Delinquency	30
Department of Environmental Protection	544
Department of Transportation	78
Liquor Control Board	1,905
Office of Inspector General	25
Total	\$ 3,433,554

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT/
 COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
 BLAIR COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

4. Disbursements (Continued)

Prothonotary

Total disbursements are comprised as follows:

Prothonotary checks issued to:

Department of Revenue	\$ 321,887
Adminstrative Office of Pennsylvania Courts	5,742
	5,742
Total	\$ 327,629

Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ 72,360
	72,360

5. Balance Due Commonwealth (County) For The Period January 1, 2014 To December 31, 2017

Clerk Of The Court Of Common Pleas And Costs, Fines and Restitution Collection Department/Prothonotary

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 Orphans' Court

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

6. County Officers Serving During Examination Period

Carol A. Newman served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2014 to December 31, 2017.

Sally J. Adams and Amber D. Phillips served as County-Administrators for the Costs, Fines and Restitution Collection Department for the period January 1, 2014 to December 31, 2017.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

Finding No. 1 - Inadequate Internal Controls Over Bank Accounts (Costs, Fines and Restitution Collection Department, Clerk of Courts, And Prothonotary) - Recurring

We cited the office's lack of internal controls over the bank accounts in the prior examination report, for the period January 1, 2009 to December 31, 2013. Our current examination found that the office did not correct this issue.

Our examination of the accounting records disclosed the following deficiencies in the internal controls over bank accounts:

Costs, Fines, And Restitution Collection Department Account:

- There were 140 outdated outstanding checks totaling \$21,807.68 dated from October 10, 2007 to June 29, 2017 that were still outstanding as of December 31, 2017.

Clerk of Courts - Bail Account:

- There were 4 outdated outstanding checks totaling \$2,250.50 dated from March 6, 2007 to March 3, 2017 that were still outstanding as of December 31, 2017.

Prothonotary Account:

- There was inadequate accountability over funds held in escrow as of December 31, 2017. Funds on hand exceeded recorded obligations resulting in an overage of \$ 32,031.66.

These conditions existed because the offices failed to establish and implement an adequate system of internal controls over the bank accounts as recommended in our prior examination report.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

Finding No. 1 - Inadequate Internal Controls Over Bank Accounts (Costs, Fines and Restitution Collection Department, Clerk of Courts, And Prothonotary) - Recurring (Continued)

A good system of internal controls ensures that

- Outstanding checks are reviewed monthly to determine if there are any long 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 ending adjusted bank balances are reconciled with liabilities on a monthly basis and any discrepancies are to be immediately investigated and resolved. Since the office's bank accounts are essentially escrow accounts on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

Without a good system of internal controls over the bank accounts, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We strongly recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

This is a recurring finding. It is imperative that the offices take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

**Finding No. 2 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely
(Prothonotary And Clerk Of The Orphans' Court) - Recurring**

We cited the Prothonotary and Clerk of Orphans' Court for lack of internal controls over the timely disbursement of Commonwealth funds in the prior examination report for the period January 1, 2009 to December 31, 2013. Our current examination found that the offices did not correct this issue.

Our examination disclosed that 31 of 96 payments made to the Department of Revenue for the Commonwealth's portion of fines and costs collected were not transmitted within the time period required.

The Department of Revenue issues instructions for preparing the monthly report and submitting the fines and costs due on the back of the monthly report entitled "Summary of Collections Report for Fines and Costs." These instructions indicate that the report must be submitted no later than the 10th day of the month following collection for the Prothonotary and Clerk of the Orphans' Court Offices. If the due date falls on a weekend or business holiday, the due date is extended to the next business day.

The following schedules identify those funds which were transmitted late for the Prothonotary and the Clerk of the Orphans' Court:

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT/
 COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
 BLAIR COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

**Finding No. 2 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely
 (Prothonotary And Clerk Of The Orphans' Court) - Recurring**

PROTHONOTARY PAYMENTS TO THE DEPARTMENT OF REVENUE

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Date Check Issued</u>
January 2014	\$ 4,332.52	02/10/14	02/18/14
March 2014	\$ 4,345.80	04/10/14	04/29/14
April 2014	\$ 3,959.25	05/12/14	05/22/14
June 2014	\$ 4,224.05	07/10/14	07/21/14
August 2014	\$ 4,443.60	09/10/14	09/19/14
September 2014	\$ 5,391.95	10/10/14	10/17/14
October 2014	\$ 5,127.54	11/10/14	11/21/14
April 2015	\$ 6,685.71	05/11/15	05/18/15
September 2015	\$ 6,150.22	10/12/15	10/16/15
November 2015	\$ 5,120.99	12/10/15	12/16/15
April 2016	\$ 5,444.23	05/10/16	05/17/16
June 2016	\$ 4,914.78	07/11/16	07/19/16
August 2016	\$ 5,690.66	09/12/16	09/16/16
September 2016	\$ 7,235.38	10/11/16	10/21/16
January 2017	\$ 9,377.52	02/10/17	02/16/17
February 2017	\$ 4,870.71	03/10/17	03/16/17
September 2017	\$ 7,123.60	10/10/17	10/17/17
Total	<u>\$ 94,438.51</u>		

CLERK OF THE COURT OF COMMON PLEAS/
 PROTHONOTARY/CLERK OF ORPHANS' COURT/
 COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
 BLAIR COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2017

**Finding No. 2 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely
 (Prothonotary And Clerk Of The Orphans' Court) - Recurring (Continued)**

**CLERK OF THE ORPHANS COURT PAYMENTS TO THE
 DEPARTMENT OF REVENUE**

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Date Check Issued</u>
January 2014	\$ 876.50	02/10/14	02/18/14
April 2014	\$ 1,734.50	05/12/14	05/22/14
June 2014	\$ 1,942.50	07/10/14	07/21/14
August 2014	\$ 2,195.00	09/10/14	09/19/14
September 2014	\$ 2,073.00	10/10/14	10/17/14
October 2014	\$ 1,516.50	11/10/14	11/21/14
April 2015	\$ 1,484.00	05/11/15	05/18/15
September 2015	\$ 1,642.50	10/12/15	10/16/15
November 2015	\$ 848.50	12/10/15	12/16/15
April 2016	\$ 1,432.00	05/10/16	05/17/16
June 2016	\$ 2,168.50	07/11/16	07/19/16
August 2016	\$ 2,540.50	09/12/16	09/16/16
September 2016	\$ 2,476.00	10/11/16	10/21/16
February 2017	\$ 855.50	03/10/17	03/16/17
Total	<u>\$ 23,785.50</u>		

The above-noted conditions resulted in the Department of Revenue not receiving state monies in a timely manner.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

**Finding No. 2 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely
(Prothonotary And Clerk Of The Orphans' Court) - Recurring (Continued)**

This condition existed because the office failed to establish and implement an adequate system of internal controls over the disbursement of Commonwealth collections as recommended in our prior examination report.

Recommendation

We recommend that the office transmit the summary of collections report and payment of the Commonwealth's portion of fines and costs as required by the Department of Revenue.

Management Response

No formal response was offered at this time.

Auditor's Conclusion

This is a recurring finding. It is imperative that the offices take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the:

- Clerk of the Court of Common Pleas and Costs, Fines and Restitution Collection Department establish and implement an adequate system of internal controls over receipts.
- Clerk of the Court of Common Pleas and Costs, Fines and Restitution Collection Department establish and implement an adequate system of internal controls over the bank accounts.
- Prothonotary and Clerk of the Orphans' Court establish an adequate system of internal controls over the bank account.
- Prothonotary and Clerk of the Orphans' Court establish and implement an adequate system of internal controls over receipts.
- Prothonotary and Clerk of the Orphans' Court review the laws to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.
- Prothonotary and Clerk of the Orphans' Court transmit the summary of collections report and payment of the Commonwealth's portion of fines and costs as required by the Department of Revenue.

During our current examination, we noted that the office complied with our first, fourth, and fifth bulleted recommendations. However, the office did not comply with our second, third, and sixth bulleted recommendations. Please see the current year findings for additional information.

CLERK OF THE COURT OF COMMON PLEAS/
PROTHONOTARY/CLERK OF ORPHANS' COURT/
COSTS, FINES AND RESTITUTION COLLECTION DEPARTMENT
BLAIR COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2014 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

The Honorable Robin G. Patton
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

Ms. Sally J. Adams and Amber D. Phillips
Co-Administrators of the Costs, Fines And Restitution Collection Department

The Honorable A.C. Stickel IV
Controller

The Honorable Bruce R. Erb
Chairperson of the Board of Commissioners

The Honorable Elizabeth A. Doyle
President Judge

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.