

COMPLIANCE AUDIT

Clerk of the Court of Common
Pleas/Probation Office/Prothonotary/
Clerk of Orphans' Court
Pike County, Pennsylvania
For the Period
January 1, 2018 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/Prothonotary/Clerk of Orphans' Court and the Chief Probation Officer of Pike County, Pennsylvania (County Officers), for the period January 1, 2018 to December 31, 2022, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d).

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' accounts. 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 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 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, 2018 to December 31, 2022, 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 finding listed below and discussed later in this report:

- Inadequate Assessment of Fines, Costs, And Fees - Clerk of the Court of Common Pleas - Recurring.

This report includes summaries of the County Officers' receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). 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 courts, prothonotary, and clerk of orphans' courts offices, and used the data to create the summaries in the format required by the Department of Revenue. We also obtain data relating to prothonotaries from the Administrative Office of Pennsylvania Courts. We also evaluated the accuracy of the data as part of our audit to conclude on the County Offices' 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 summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

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 Officers' management. We appreciate the courtesy extended to us by the Pike County Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court and Probation Department 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
April 30, 2024

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CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE/
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

The Department of Auditor General is mandated by Article IV, Section 401(b) and (d) 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/Probation 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, and fees collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include monies collected for the following taxes, surcharges, and fees:

- Writ Taxes of \$.50 or \$.25 imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges of \$10 imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.
- Protection From Abuse Surcharges of \$100 imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt 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 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 statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE/
 PROTHONOTARY/CLERK OF ORPHANS' COURT
 PIKE COUNTY
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

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:

- Marriage License Tax of \$.50 on all marriage licenses filed with the Clerk of Orphans' Court.
- Marriage License Application Surcharge of \$10 imposed on all marriage license applications.
- The Marriage License Declaration Fees of \$13 imposed for the issuance of a marriage license or declaration of which the Commonwealth's portion is \$10.
- Judicial Computer System/Access To Justice Fees of \$40.25 imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts.

Total disbursements during the audit period are as follows:

Clerk Of The Court Of Common Pleas

Probation checks issued to:

Department of Revenue	\$ 1,921,456
Game Commission	1,500
Department of General Services	2,916
Department of Human Services	319
 Total	 \$ 1,926,191

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 OFFICE/
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Prothonotary

Prothonotary checks issued to:

Department of Revenue	\$ 272,618
Administrative Office of Pennsylvania Courts	<u>3,622</u>
Total	<u>\$ 276,240</u>

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of receipts disbursed directly to the Administrative Office of Pennsylvania Courts.

Clerk Of Orphans' Court

Clerk of Orphans' Court checks issued to:

Department of Revenue	<u>\$ 36,619</u>
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This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

Denise Fitzpatrick served as the Clerk of the Court of Common Pleas/Prothonotary/Clerk of Orphans' Court for the period January 1, 2018 to December 31, 2022.

Jeffrey Angradi served as the Chief Probation Officer for the period January 1, 2018 to December 31, 2022.

The summaries 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 summaries 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.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
 PIKE COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	287,689
Overweight Fines		975
Department of Revenue Court Costs		64,016
Crime Victims' Compensation Costs		166,714
Crime Commission Costs/Victim Witness Services Costs		187,282
Domestic Violence Costs		15,932
Emergency Medical Services Fines		11,097
DUI - ARD/EMS Fees		24,172
CAT/MCARE Fund Surcharges		13,696
Judicial Computer System/Access to Justice Fees		106,633
Offender Supervision Fees		434,801
Constable Service Surcharges		57
Criminal Laboratory Users' Fees		43,057
Probation and Parole Officers' Firearm Education Costs		12,089
Substance Abuse Education Costs		81,963
Office of Victims' Services Costs		53,536
Miscellaneous State Fines and Costs		<u>422,482</u>
 Total receipts		 1,926,191
 Disbursements to Commonwealth		 <u>(1,926,191)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2022	 \$	 <u><u>-</u></u>

PROTHONOTARY
 PIKE COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Writ Taxes	\$	3,272
Divorce Complaint Surcharges		7,760
Judicial Computer System/Access To Justice Fees		259,709
Protection From Abuse Surcharges and Contempt Fines		1,975
Criminal Charge Information System Fees		<u>3,622</u>
Total Receipts		276,338
Commissions		<u>(98)</u>
Net Receipts		276,240
Disbursements to Commonwealth		<u>(276,240)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2022	\$	<u><u>-</u></u>

CLERK OF ORPHANS' COURT
 PIKE COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Receipts:

Marriage License Taxes	\$	688
Marriage License Application Surcharges		13,750
Marriage License Declaration Fees		13,750
Judicial Computer System/Access To Justice Fees		<u>8,431</u>
Total Receipts		36,619
Disbursements to Commonwealth		<u>(36,619)</u>
Balance due Commonwealth (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2018 to December 31, 2022	\$	<u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding - Inadequate Assessment Of Fines, Costs, And Fees - Clerk of the Court of Common Pleas - Recurring

We cited the issue of inadequate assessment of fines, costs, and fees in our prior audit report for the period January 1, 2013 to December 31, 2017. Our current audit found that the office did not correct this issue.

Our audit disclosed that the office did not assess certain fines, costs, and fees as mandated by law. Of 65 cases tested, we noted the following discrepancies:

- There were two cases in which Department of Revenue Court Costs were improperly assessed.
- There were two cases in which the Substance Abuse Education Cost was improperly assessed.
- There were five cases in which the DNA Cost was not assessed.
- There were three cases in which the Criminal Justice Enhancement Account Fee was assessed in error.
- There were five cases in which the Criminal Justice Enhancement Account Fine was assessed in error.
- There were 11 cases in which the DUI-ARD-EMS fee was assessed in error.

The following state statutes address the assessment of fines, costs, and fees that were not properly assessed:

- Title 42 Pa. C.S.A. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- 18 Pa. C.S. § 7508.1 provides for the collection of Substance Abuse Education Costs. This section imposed a \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost. The cost is distributed 50/50 between the County and Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding - Inadequate Assessment Of Fines, Costs, And Fees - Clerk of the Court of Common Pleas - Recurring (Continued)

- 44 Pa. C.S. § 2322, specifies that all felonies, regardless of offense, and specific misdemeanors relating to luring a child into a motor vehicle and relating to indecent assault, authorize the automatic assessment of a \$250 DNA fee. Effective December 1, 2019, Act 147 of 2018 requires that all felonies, all first-degree misdemeanors, and second-degree misdemeanors as specified are also subject to this fee.
- 42 Pa. C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- 42 Pa. C.S. § 3575 (c) specifies that fines assessed under 18 Pa. C.S. shall include Chapter 41, relating to forgery and fraudulent practices except for summary offenses under section 4105 relating to bad checks. The rest of the following chapters allow for assessment of the CJEA Fine: Chapter 47 relating to bribery and forgery, Chapter 49, subsection A, relating to perjury and falsification in official matters, Chapter 57, relating to wiretapping and electronic surveillance and Chapter 76 relating to computer offenses.
- Title 35 P.S. § 6934 (b) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD).

These incorrect assessments occurred because the office staff was not always implementing the newly updated laws and regulations regarding the proper assessment of Commonwealth fines, costs, and fees.

The improper assessing of these fines, costs, and fees resulted in the defendant not being assessed the proper amounts associated with the violation; and/or a loss of revenue to the Commonwealth and County.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding - Inadequate Assessment Of Fines, Costs, And Fees - Clerk of the Court of Common Pleas - Recurring (Continued)

Recommendation

We strongly recommend that the office review the laws noted above to ensure that fines, costs, and fees are assessed as mandated by law.

Management's Response

The County Officer responded as follows:

Management will implement recommendation.

Auditor's Conclusion

This is a recurring finding. It is imperative that the office 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/
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Review the laws noted above to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.
- Ensure that all bail forfeitures due the Commonwealth are disbursed to the Commonwealth according to 42 Pa. C.S. Section 3571(B).

During our current audit, we noted that the office complied with our second bulleted recommendation. However, we found that the office did not comply with our first bulleted recommendation. Please see the current year finding for additional information.

CLERK OF THE COURT OF COMMON PLEAS/PROBATION OFFICE
PROTHONOTARY/CLERK OF ORPHANS' COURT
PIKE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2018 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 Matthew M. Osterberg
Chairperson of the Board of Commissioners

The Honorable Gregory H. Chelak
President Judge

The Honorable Yvonne Merrill
Clerk of the Court of Common Pleas/
Prothonotary/Clerk of Orphans' Court

Mr. Jeffrey Angradi
Chief Probation Officer
Probation Office

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.