

COMPLIANCE AUDIT

Clerk of the Court of Common Pleas Bucks County, Pennsylvania For the Period January 1, 2016 to December 31, 2019

July 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, Bucks County, Pennsylvania (County Officer), for the period January 1, 2016 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 Officer's 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.

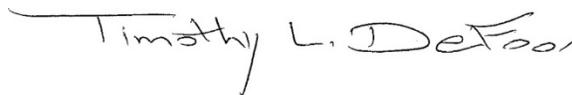
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is 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, 2016 to December 31, 2019, the County Officer, 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.

This report includes a summary of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Officer's 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 Officer's 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 Officer. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas, Bucks County, to us 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 long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General

July 9, 2021

CONTENTS

	<u>Page</u>
Background.....	1
Summary Of Receipts And Disbursements	2
Summary Of Prior Audit Recommendation	3
Report Distribution	4

CLERK OF THE COURT OF COMMON PLEAS
BUCKS COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 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 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	\$ 9,499,690
State Police	1,836
Department of Environmental Protection	2,396
Liquor Control Board	180
Office of Inspector General	<u>952</u>
Total	<u><u>\$ 9,505,054</u></u>

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.

Mary K. Smithson served as the Clerk of the Court of Common Pleas for the period January 1, 2016 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
BUCKS COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	649,826
Overweight Fines		12,479
Department of Revenue Court Costs		368,917
Crime Victims' Compensation Costs		847,365
Crime Commission Costs/Victim Witness Services Costs		577,375
Domestic Violence Costs		54,718
Emergency Medical Services Fines		97,432
DUI - ARD/EMS Fees		85,454
CAT/MCARE Fund Surcharges		284,247
Judicial Computer System/Access to Justice Fees		862,783
Offender Supervision Fees		2,427,079
Constable Service Surcharges		9,892
Criminal Laboratory Users' Fees		45,352
Probation and Parole Officers' Firearm Education Costs		69,159
Substance Abuse Education Costs		650,874
Office of Victims' Services Costs		143,811
Miscellaneous State Fines and Costs		<u>2,318,291</u>
 Total receipts		 9,505,054
 Disbursements to Commonwealth		 <u>(9,505,054)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2019	 \$	 <u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS
BUCKS COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Review the laws to ensure that costs were assessed as mandated by law.

During our current audit, we noted that the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
BUCKS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 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 Brian R. Munroe
Clerk of the Court of Common Pleas

The Honorable Neale Dougherty
Controller

The Honorable Diane M. Ellis-Marseglia
Chairperson of the Board of Commissioners

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.