

Prothonotary Audit  
For the Years 2012-2018



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December 16, 2019

Nancy Werme  
Beaver County Prothonotary  
Beaver County Court House  
Beaver, PA 15009

Dear Ms. Werme:

We have audited the financial records of the Office of the Prothonotary in the County of Beaver of the state of Pennsylvania for the period January 1, 2017 through December 31, 2018. Based upon this audit we have issued our report thereon dated December 16, 2019.

In addition to our usual audit we have reviewed you financial records for the year 2011 through 2016. Results of this review are included in this report. This review was done for the purpose of verifying the Prothonotary's financial records and completing Statements of Receipts and Disbursements.

We conducted our audit in accordance with generally accepted governmental auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Based upon our review of the financial records, we have made the following findings and recommendations as detailed in this report.

David Rosssi  
Beaver County Controller

**AUDIT SCOPE:**

The scope of this audit encompasses the period from January 1, 2017 to December 31, 2018. Additional Financial review was completed for the years 2011 through 2016.

**AUDIT OBJECTIVES:**

Through the completion of internal control questionnaires, control tests, substantive tests, and observation, the following audit objectives were accomplished for this audit:

- Prepare a financial statement for each year reviewed
- Evaluate controls over the Office of the Prothonotary bank accounts and change fund
- Ensure that funds are deposited on the same day received
- Ensure that funds received are disbursed to the proper payees
- Ensure that funds held in escrow are adequate
- Ensure that funds receipted are applied to the proper case
- Ensure that costs and fines are properly split upon receipt
- Ensure that reports and funds due to Beaver County and to the Commonwealth are correct and remitted in a timely manner
- Ensure that void receipts are voided for a valid reason
- Ensure that proper documentation is maintained in the case files
- Evaluate the controls over cash
- Evaluate the controls over purchasing and the administration of the budget
- Evaluate controls over general office procedures

		Bank Accounts			
January 1, 2012		Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots		305,650.00			
Beginning Balance Interest Bearing Account			197,533.28		
Beginning Balance General Fund				104,794.60	
Beginning Balance Federal Tax Liens					2,955.67
<b>Income</b>					
Beaver County	468,156.49				
Common Wealth of Pennsylvania	79,650.75				
Other	321,302.99				
Total Income		869,110.23		869,110.23	
<b>Disbursements</b>					
Beaver County	(482,660.65)				
Common Wealth of Pennsylvania	(82,289.27)				
Other	(111,319.33)				
Total Disbursements		(676,269.25)		(676,269.25)	
Escrow report total		<u>498,490.98</u>			
<b>Adjustments by fund</b>					
Interest Bearing Accounts	215,143.00		215,143.00	(215,143.00)	
Federal Tax Liens not in General Fund	2,902.50			(2,902.50)	2,902.50
Federal Tax Satisfactions not in General Fund	1,536.00			(1,536.00)	1,536.00
Federal Tax transferred to General Fund				130.50	
Unposted interest				40.77	
Misc Posting Errors			195.18		
Total Escrow adjusted by Account			<u>412,871.46</u>	<u>78,225.35</u>	<u>7,394.17</u>
<b>Prior Year Adjustments</b>					
Court ordered Interest Bearing Accounts					
Interest Bearing Accounts not recorded	(61,609.19)	(61,609.19)	(61,609.19)		
General Account					
Prior year interest	(3.79)	(3.79)		(3.79)	
Current year Interest	12.72	12.72		12.72	
Federal Lien Account					
Prior year interest	1.17	1.17			1.17
Current year Interest		-			
Adjusted Totals, December 31, 2012			<u>351,262.27</u>	<u>78,234.28</u>	<u>7,395.34</u>
Adjusted Escrows / Bank Reconciliated Totals		<u>436,891.89</u>			<u>436,891.89</u>

		Bank Accounts		
January 1, 2013	Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots	498,490.98			
Beginning Balance Interest Bearing Account		412,676.58		
Beginning Balance General Fund			78,234.28	
Beginning Balance Federal Tax Liens				7,394.17
<b>Income</b>				
Beaver County	461,469.60			
Common Wealth of Pennsylvania	72,689.75			
Other	106,348.81			
<b>Total Income</b>		640,508.16	640,508.16	
<b>Disbursements</b>				
Beaver County	(459,194.40)			
Common Wealth of Pennsylvania	(72,211.39)			
Other	(91,295.84)			
<b>Total Disbursements</b>		(622,701.63)	(622,701.63)	
Escrow report total		<u>516,297.51</u>		
<b>Adjustments by fund</b>				
Interest Bearing Accounts	4,946.64	4,946.64	(4,946.64)	
Federal Tax Liens not in General Fund	2,623.50		(2,623.50)	2,623.50
Federal Tax Satisfactions not in General Fund	1,362.00		(1,362.00)	1,362.00
Unposted interest				
Misc posting errors		184.78		
<b>Total Escrow adjusted by Account</b>		<u>417,808.00</u>	<u>87,108.67</u>	<u>11,379.67</u>
<b>Prior Year Adjustments</b>				
Court ordered Interest Bearing Accounts				
Interest Bearing Accounts not recorded	(65,015.82)	(65,015.82)	(65,015.82)	
General Account				
Prior year interest	(8.92)	(8.92)	(8.92)	
Current year Interest	5.00	5.00	5.00	
Federal Lien Account				
Prior year interest				1.17
Current year Interest	1.64	1.64		1.64
<b>Adjusted Totals, December 31, 2013</b>		<u>352,792.18</u>	<u>87,104.75</u>	<u>11,382.48</u>
<b>Adjusted Escrows / Bank Reconciliated Totals</b>	<u>451,279.41</u>			<u>451,279.41</u>

	Bank Accounts			
January 1, 2014	Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots	516,297.51			
Beginning Balance Interest Bearing Account		417,263.32		
Beginning Balance General Fund			87,104.75	
Beginning Balance Federal Tax Liens				11,379.67
<b>Income</b>				
Beaver County	499,065.55			
Common Wealth of Pennsylvania	86,457.00			
Other	600,940.51			
<b>Total Income</b>	<b>1,186,463.06</b>		<b>1,186,463.06</b>	
<b>Disbursements</b>				
Beaver County	(497,322.30)			
Common Wealth of Pennsylvania	(85,084.96)			
Other	(147,259.68)			
<b>Total Disbursements</b>	<b>(729,666.94)</b>		<b>(729,666.94)</b>	
Escrow report total	<u>973,093.63</u>			
<b>Adjustments by fund</b>				
Interest Bearing Accounts	463,966.20	463,966.20	(463,966.20)	
Federal Tax Liens not in General Fund	3,090.00		(3,090.00)	3,090.00
Federal Tax Satisfactions not in General Fund	1,648.50		(1,648.50)	1,648.50
Unposted interest				
Federal tax transfer to General fund			6,000.00	(6,000.24)
Attorney Fees			1,045.69	-
unposted wire transfer		(495.68)		
<b>Total Escrow adjusted by Account</b>		<u>880,733.84</u>	<u>82,241.86</u>	<u>10,117.93</u>
<b>Prior Year Adjustments</b>				
Court ordered Interest Bearing Accounts				
Interest Bearing Accounts not recorded	(278,871.96)	(278,871.96)	(278,871.96)	
General Account				
Prior year interest	(5.00)	(5.00)	(5.00)	
Current year Interest	6.72	6.72	6.72	
Federal Lien Account		(25.00)	(25.00)	
Prior year interest	(8.69)	(8.69)	(11.50)	2.81
Current year Interest	0.81	0.81		0.81
Outstanding Transfer	1,789.28	1,789.28	1,789.28	
<b>Adjusted Totals, December 31, 2014</b>		<u>601,861.88</u>	<u>83,996.36</u>	<u>10,121.55</u>
<b>Adjusted Escrows / Bank Reconciliated Totals</b>	<u>695,979.79</u>			<u>695,979.79</u>

	Bank Accounts			
January 1, 2015	Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots	973,093.63			
Beginning Balance Interest Bearing Account		880,543.73		
Beginning Balance General Fund			83,996.36	
Beginning Balance Federal Tax Liens				10,117.93
<b>Income</b>				
Beaver County	497,054.61			
Common Wealth of Pennsylvania	97,249.00			
Other	461,804.90			
Total Income	497,054.61		497,054.61	
<b>Disbursements</b>				
Beaver County	(494,902.77)			
Common Wealth of Pennsylvania	(96,827.36)			
Other	(92,659.05)			
Total Disbursements	(684,389.18)		(684,389.18)	
Escrow report total	785,759.06			
<b>Adjustments by fund</b>				
Interest Bearing Accounts	337,047.76	337,047.76	(337,047.76)	
Federal Tax Liens not in General Fund	2,790.00		(2,790.00)	2,790.00
Federal Tax Satisfactions not in General Fund	1,544.50		(1,544.50)	1,544.50
Unposted interest				
Federal tax transfer to General fund, prior year			(1,789.28)	
Misc posting errors		224.89		
Total Escrow adjusted by Account		1,217,816.38	(446,509.75)	14,452.43
<b>Prior Year Adjustments</b>				
Court ordered Interest Bearing Accounts				
Interest Bearing Accounts not recorded	(318,219.03)	(318,219.03)	(318,219.03)	
General Account				
Prior year interest	(2.00)	(2.00)	(2.00)	
Current year Interest	22.22	22.22	22.22	
Deposit adjustments	20.79	20.79	20.79	
Wire Adjustment	(4.72)	(4.72)	(4.72)	
Federal Lien Account				
Prior year interest	3.62	3.62		3.62
Current year Interest	3.12	3.12		3.12
Adjusted Totals, December 31, 2015		899,597.35	(446,473.46)	14,459.17
Adjusted Escrows / Bank Reconciliated Totals	<u>467,583.06</u>			<u>467,583.06</u>

		Bank Accounts			
January 1, 2016		Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots		1,344,812.60			
Beginning Balance Interest Bearing Account			1,217,591.49		
Beginning Balance General Fund				112,580.44	
Beginning Balance Federal Tax Liens					14,452.43
<b>Income</b>					
Beaver County	489,345.35				
Common Wealth of Pennsylvania	95,902.25				
Other	442,581.21				
Total Income		1,027,828.81		1,027,828.81	
<b>Disbursements</b>					
Beaver County	(484,400.97)				
Common Wealth of Pennsylvania	(94,998.34)				
Other	(188,746.89)				
Total Disbursements		(768,146.20)		(768,146.20)	
Escrow report total		<u>1,604,495.21</u>			
<b>Adjustments by fund</b>					
Interest Bearing Accounts	127,004.48		127,004.48	(127,004.48)	
Federal Tax Liens not in General Fund	2,808.00			(2,808.00)	2,808.00
Federal Tax Satisfactions not in General Fund	1,226.00			(1,226.00)	1,226.00
Sept service charge	85.50			85.50	
Federal wires not adjustment	18.00			18.00	
Misc posting errors			84.74		
Total Escrow adjusted by Account			<u>1,344,680.71</u>	<u>241,328.07</u>	<u>18,486.43</u>
<b>Prior Year Adjustments</b>					
Court ordered Interest Bearing Accounts					
Interest Bearing Accounts not recorded	(318,239.41)	(318,239.41)	(318,239.41)		
General Account					
Prior year interest	(22.22)	(22.22)		(22.22)	
Current year Interest	2.14	2.14		2.14	
Federal Lien Account					
Prior year interest	6.74	6.74			6.74
Current year Interest	24.86	24.86			24.86
Adjusted Totals, December 31, 2016			<u>1,026,441.30</u>	<u>241,307.99</u>	<u>18,518.03</u>
Adjusted Escrows / Bank Reconciliated Totals		<u>1,286,267.32</u>			<u>1,286,267.32</u>

	Bank Accounts			
January 1, 2017	Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots	1,604,495.57			
Beginning Balance Interest Bearing Account		1,344,595.52		
Beginning Balance General Fund			241,307.99	
Beginning Balance Federal Tax Liens				18,486.43
<b>Income</b>				
Beaver County	485,197.28			
Common Wealth of Pennsylvania	93,631.50			
Other	131,804.79			
Total Income	710,633.57		710,633.57	
<b>Disbursements</b>				
Beaver County	(493,585.99)			
Common Wealth of Pennsylvania	(94,298.45)			
Other	(789,782.72)			
Total Disbursements	(1,377,667.16)		(1,377,667.16)	
Escrow report total	937,461.98			
<b>Adjustments by fund</b>				
Interest Bearing Accounts	(599,859.73)	(599,859.73)	599,859.73	
Federal Tax Liens not in General Fund	2,250.00		(2,250.00)	2,250.00
Federal Tax Satisfactions not in General Fund	905.50		(905.50)	905.50
Void			35.50	
Misc Adjustments		70.13		
Total Escrow adjusted by Account		744,805.92	171,014.13	21,641.93
<b>Prior Year Adjustments</b>				
Court ordered Interest Bearing Accounts				
Interest Bearing Accounts not recorded	(288,212.00)	(288,212.00)	(288,212.00)	
General Account				
Prior year interest	(2.16)	(2.16)	(2.16)	
Current year Interest	2.96	2.96	2.96	
Federal wires December unposted	450.00	450.00	450.00	
Federal Lien Account				
Prior year interest	31.60	31.60		31.60
Current year Interest	60.54	60.54		60.54
Adjusted Totals, December 31, 2017		456,593.92	171,464.93	21,734.07
Adjusted Escrows / Bank Reconciliated Totals	649,792.92			649,792.92

			Bank Accounts		
January 1, 2018		Escrow	Interest Bearing	General Fund	Federal Liens
Beginning Balance Escrow Repots		937,461.98			
Beginning Balance Interest Bearing Account			744,736.32		
Beginning Balance General Fund				171,464.93	
Beginning Balance Federal Tax Liens					21,641.93
<b>Income</b>					
Beaver County	517,533.19				
Common Wealth of Pennsylvania	105,655.25				
Other	340,599.54				
Total Income		963,787.98		963,787.98	
<b>Disbursements</b>					
Beaver County	(513,623.53)				
Common Wealth of Pennsylvania	(105,452.66)				
Other	(123,165.53)				
Total Disbursements		(742,241.72)		(742,241.72)	
Escrow report total		<u>1,159,008.24</u>			
<b>Adjustments by fund</b>					
Interest Bearing Accounts	201,919.49		201,919.49	(201,919.49)	
Federal Tax Liens not in General Fund	2,412.00			(2,412.00)	2,412.00
Federal Tax Satisfactions not in General Fund	1,102.00			(1,102.00)	1,102.00
Federal tax transfer to General fund, prior year transfe outstanding wire transfer, 2017	65.50			65.50	
Misc Posting			(450.00)		
Total Escrow adjusted by Account			946,209.11	187,643.20	25,155.93
<b>Prior Year Adjustments</b>					
Court ordered Interest Bearing Accounts not recorded					
Payee	Case Number				
516	2011-10088	(2,500.00)	(2,500.00)	(2,500.00)	
516	2015-11088	(9,340.98)	(9,340.98)	(9,340.98)	
1293	2009-10801	(506.24)	(506.24)	(506.24)	
1356	2011-11187	(500.00)	(500.00)	(500.00)	
1360	2011-11187	(0.13)	(0.13)	(0.13)	
1361	2002-11941	(600.04)	(600.04)	(600.04)	
1371	2011-11374	(30,000.00)	(30,000.00)	(30,000.00)	
1384	2012-10756	(30,008.02)	(30,008.02)	(30,008.02)	
1403	2012-10364	(3,400.00)	(3,400.00)	(3,400.00)	
1407	2012-10364	(0.11)	(0.11)	(0.11)	
1435	2014-40086	(211,356.14)	(211,356.14)	(211,356.14)	
1438	2014-10501	(0.34)	(0.34)	(0.34)	
<b>General Account</b>					
Prior year interest	(1.45)	(1.45)		(1.45)	
Current year Interest	1.50	1.50		1.50	
General wires adjustment	1,253.50	1,253.50		1,253.50	
Federal wires					
<b>Federal Lien Account</b>					
Prior year interest	92.14	92.14			92.14
Current year Interest	135.93	135.93			135.93
Adjusted Totals, December 31, 2018			657,997.11	188,896.75	25,384.00
Adjusted Escrows / Bank Reconciliated Totals		<u>872,277.86</u>			<u>872,277.86</u>

**THE OFFICE OF THE PROTHONOTARY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2018**

Note 1: Summary of Significant Accounting Policies - The Office of the Prothonotary reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Infocon Corporation Software - The Infocon System is the computerized system used by the Office of the Prothonotary for the preparation of all receipts accepted by the office personnel. These receipts are the source documentation for the daily deposits and are also the basis for the allocation of funds collected to the proper payees.

Note 3: Escrow Accounts Incorrect – Due to incorrect entries when the computer system was initiated some funds that are due the county are listed on the escrow as due others. This occurred due to double entries of some old items. The overall balance in the escrow account is correct and these items are being corrected as they are identified.

Note 4: Court Mandated Bank Accounts Incorrectly Stated – Review of the Court Mandated account revealed that not all items that were disbursed were adjusted for on the Prothonotary's Escrow.

DAVID A. ROSSI  
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FAX: 724-728-1024

December 16, 2019

Nancy Werme  
Beaver County Prothonotary  
Beaver County Court House  
Beaver, PA 15009

Report on Internal Control Structure

We have audited the accompanying statement of account of the Office of the Prothonotary, Beaver County, Pennsylvania, for the period January 1, 2012 to December 31, 2018, and have issued our report thereon dated December 16, 2019.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the Office of the Prothonotary, Beaver County, Pennsylvania, for the period January 1, 2012 to December 31, 2018, we considered the office's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and the office's compliance with applicable regulations and

not to provide assurance on the internal control structure.

The management of the Office of the Prothonotary is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation. Additionally, we assessed control risk for the internal control structure except for matters of compliance. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the county office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted the following reportable conditions:  
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- **Items Listed On Escrow Report Need Corrected**

- **A Separation of Duties Should Be Created for the Receipting and Depositing of Funds.**
- **Receipts Should Be Issued For All funds Received**
- **There Does Not Appear To Be A Proper Understanding of The Escrow Report And The Effect On The Tracking Of Receipts And Disbursement**

For further elaboration on these weaknesses, refer to the “Findings and Recommendations” section of this audit report.

This report is intended solely for the information and use of the Office of the Controller, management, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



David Rossi  
Beaver County Controller

## **FINDINGS AND RECOMMENDATIONS**

**Finding 1: There is no separation of Duties for receipting and depositing funds**

A review of the Prothonotary's Receipts and Deposits revealed that there is no separation between the receipting of funds, the counting of receipts, the preparations of deposit slips and the deposit of funds. The Book Keeper has currently receipts funds, counts daily receipts, makes daily deposit and receives bank deposit slips after deposits are made.

**Recommendation:**

It is recommended that the processes of receipting funds, counting of receipts and deposit of funds be compartmentalized as much as possible to prevent possible errors or theft.

**Finding 2: Court Mandated Interest Bearing Accounts have not been Properly Posted to INFOCON**

Review of the Prothonotary's Escrow revealed that many of the Court mandated accounts have not been properly posted to the INFOCON system. Some of these accounts remain on the Infocon system long after being distributed. As of 12/31/2018 \$1,159,008.24 was listed on the INFOCON system as Interest Bearing Accounts. Review revealed that \$212,352.51 of these funds has already been disbursed. The INFOCON Escrow is not currently being compared to the Bank Reconciliations.

**Recommendation:**

It is recommended that these accounts be reviewed and that correction be made to make the Escrow account in INFON correct. The Escrow account should be reviewed every month to insure proper accounting and insure proper receipting and banking transactions.

**Finding 3: The amount in the change fund and office cash drawer where higher than report**

Review of the Prothonotary's Daily receipts, Cash drawer and change fund revealed that there were more funds on hand than reported on daily receipts reports. While the daily reports did match checks and cash deposited for the day, both the cash drawer and the change funds showed excess cash. The cash drawer had an excess of \$6.07 while the change funds was over by \$69.93. Discussion with the office bookkeeper and the clerks revealed that if a client did not request a receipt for copies then one was not created because the funds received are often small amounts. This process can present the appearance of impropriety and lead to questions about office practices.

**Recommendation:**

It is recommended that the Prothonotary's office create a receipt for all funds regardless of the amount or the requirement of a receipt by the client. This will create a more correct daily balance and prevent the appearance of impropriety.

**Finding 4: Escrow Report is incorrect and does not balance with available funds**

Review of previous audits along with the work of the current audit show that the funds on hand do not match with the INFOCON Escrow Reports. This issue has been addressed repeatedly in the past and the Prothonotary's Office has not shown an ability to correct this problem. The difference between the Escrow report and funds on hand at the end of 2018 was \$286,730.38. The review also shows that no one in the Prothonotary's Office is reviewing the Escrow Report

**Recommendations:**

It is recommended that multiple personnel in the Prothonotary's Office be trained to understand what the INFOCON Escrow Report represents and why it is important to balance it every month with the receipts and disbursements. This is necessary to insure the proper reporting of receipts and disbursements and insure that funds are distributed to the proper recipients. It also reduces the appearance of any improprieties allows the office to more fully insure complete control over all funds. This is the area that the Prothonotary's Office should work hardest to improve going forward.