

**Beaver County Office of the**

**Register of Wills**

**and**

**Clerk of Orphans' Court**

**Audit Report for the Period**

**January 1, 2019 through December 31, 2024**

**Maria Longo**

Beaver County Controller

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MARIA LONGO  
CONTROLLER



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September 30, 2025

Tracey Patton  
Register of Wills  
and Clerk of Orphans' Court  
Beaver County Courthouse  
Beaver, PA 15009

Dear Ms. Patton:

We have audited the financial records of the Beaver County Office of the Register of Wills and Clerk of Orphans' Court for the period of January 1, 2019 through December 31, 2024 and have issued our report thereon dated September 30, 2025.

We conducted our audit to obtain reasonable assurance about whether the financial records are free of material misstatements.

Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.

A handwritten signature in blue ink, appearing to read "Maria Longo".

Maria Longo  
Beaver County Controller

## **Scope and Objectives**

### **Audit Scope:**

January 1, 2019 through December 31, 2024

### **Audit Objectives:**

The following objectives were performed during the audit:

- Prepare financial statements for the year reviewed
- Ensure that funds held in escrow are adequate
- Evaluate controls over the checking account
- Evaluate controls over cash
- Evaluate controls over general office procedures
- Ensure that receipts are applied properly, deposited in a timely manner, and disbursed to the proper payees
- Ensure that proper documentation is maintained in the case files
- Ensure that income due Beaver County was properly recorded and remitted
- Evaluate the controls over purchasing and the administration of the budget
- Ensure that reports and funds due to the Commonwealth are correct and remitted in a timely manner

**Register of Wills / Clerk of Orphans' Court  
Statement of Cash Receipts and Disbursements  
For the year ended December 31, 2019**

<b>Beginning Cash Balance (1/1/2019):</b>		
General Bank Account	19,180	
Inheritance Tax Funds on Hand	<u>3,852</u>	<u>\$ 23,032</u>
 <b>Receipts:</b>		
Inheritance Tax Collections	9,119,438	
 <i>Register of Wills</i>		
Fees collected for Beaver County	202,909	
Inheritance Tax Commission	66,074	
Fees collected for the Commonwealth	27,531	
County Automation Fees	<u>18,325</u>	314,839
 <i>Clerk of Orphans' Court</i>		
Fees collected for Beaver County	83,460	
Fees collected for the Commonwealth	21,335	
County Automation Fees	<u>14,445</u>	119,240
 <b>Total Receipts</b>		 <b><u>9,553,517</u></b>
 <b>Disbursements:</b>		
PA Department of Revenue		
Inheritance Tax*	(9,106,363)	
Fees*	(48,402)	(9,154,765)
 Beaver County Treasurer*		
Fees collected for Beaver County*	(285,152)	
Inheritance Tax Commissions	(66,074)	
County Automation Fees*	(31,951)	(383,177)
 <b>Total Disbursements</b>		 <b><u>(9,537,942)</u></b>
 <b>Adjustments:</b>		
Year-end adjustment**		<u>114</u>
 <b>Ending Cash Balance (12/31/2019):</b>		
General Bank Account	21,794	
Inheritance Tax Funds on Hand	<u>16,927</u>	
 <b>Total</b>		 <b><u>\$ 38,721</u></b>

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\*Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**Register of Wills / Clerk of Orphans' Court  
Statement of Cash Receipts and Disbursements  
For the year ended December 31, 2020**

<b>Beginning Cash Balance (1/1/2020):</b>		
General Bank Account	21,794	
Inheritance Tax Funds on Hand	<u>16,927</u>	<u>\$ 38,721</u>
<b>Receipts:</b>		
Inheritance Tax Collections	9,873,598	
<i>Register of Wills</i>		
Fees collected for Beaver County	190,979	
Inheritance Tax Commission	67,044	
Fees collected for the Commonwealth	27,611	
County Automation Fees	<u>18,927</u>	304,561
<i>Clerk of Orphans' Court</i>		
Fees collected for Beaver County	70,048	
Fees collected for the Commonwealth	19,180	
County Automation Fees	<u>12,705</u>	<u>101,933</u>
<b>Total Receipts</b>		<b><u>10,280,092</u></b>
<b>Disbursements:</b>		
PA Department of Revenue		
Inheritance Tax*	(9,842,219)	
Fees*	(46,172)	(9,888,391)
Beaver County Treasurer		
Fees collected for Beaver County*	(252,508)	
Inheritance Tax Commissions	(67,044)	
County Automation Fees*	(31,064)	(350,616)
<b>Total Disbursements</b>		<b><u>(10,239,007)</u></b>
<b>Adjustments:</b>		
Year-end adjustment**		<u>(30)</u>
<b>Ending Cash Balance (12/31/2020):</b>		
General Bank Account	31,471	
Inheritance Tax Funds on Hand	<u>48,305</u>	
<b>Total</b>		<b><u>\$ 79,776</u></b>

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\* Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**Register of Wills / Clerk of Orphans' Court**  
**Statement of Cash Receipts and Disbursements**  
**For the year ended December 31, 2021**

<b>Beginning Cash Balance (1/1/2021):</b>		
General Bank Account	\$31,471	
Inheritance Tax Funds on Hand	<u>\$48,305</u>	<u>\$ 79,776</u>
<b>Receipts:</b>		
Inheritance Tax Collections	\$14,767,272	
<i>Register of Wills</i>		
Fees collected for Beaver County	\$265,834	
Inheritance Tax Commission	\$88,206	
Fees collected for the Commonwealth	\$34,857	
County Automation Fees	<u>\$24,458</u>	\$413,355
<i>Clerk of Orphans' Court</i>		
Fees collected for Beaver County	\$70,974	
Fees collected for the Commonwealth	\$21,398	
County Automation Fees	<u>\$14,010</u>	<u>\$106,382</u>
<b>Total Receipts</b>		<b><u>15,287,009</u></b>
<b>Disbursements:</b>		
PA Department of Revenue		
Inheritance Tax*	(14,808,670)	
Fees*	(56,439)	(14,865,109)
Beaver County Treasurer		
Fees collected for Beaver County*	(334,705)	
Inheritance Tax Commissions	(88,206)	
County Automation Fees*	(38,698)	(461,609)
<b>Total Disbursements</b>		<b><u>(15,326,718)</u></b>
<b>Adjustments:</b>		
Year-end adjustment**		(39)
<b>Ending Cash Balance (12/31/2021):</b>		
General Bank Account		\$33,120
Inheritance Tax Funds on Hand		<u>\$6,908</u>
<b>Total</b>		<b><u>\$ 40,028</u></b>

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\* Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**Register of Wills / Clerk of Orphans' Court**  
**Statement of Cash Receipts and Disbursements**  
**For the year ended December 31, 2022**

<b>Beginning Cash Balance (1/1/2022):</b>		
General Bank Account	33,120	
Inheritance Tax Funds on Hand	<u>6,908</u>	<b>\$ 40,028</b>
 <b>Receipts:</b>		
Inheritance Tax Collections		16,179,430
 <i>Register of Wills</i>		
Fees collected for Beaver County	273,332	
Inheritance Tax Commission	99,507	
Fees collected for the Commonwealth	33,413	
County Automation Fees	<u>23,142</u>	429,394
 <i>Clerk of Orphans' Court</i>		
Fees collected for Beaver County	80,716	
Fees collected for the Commonwealth	21,546	
County Automation Fees	<u>14,220</u>	116,482
 <b>Total Receipts</b>		 <b><u>16,725,306</u></b>
 <b>Disbursements:</b>		
PA Department of Revenue		
Inheritance Tax*	(16,178,251)	
Fees*	(55,198)	(16,233,449)
 Beaver County Treasurer		
Fees collected for Beaver County*	(358,383)	
Inheritance Tax Commissions	(99,507)	
County Automation Fees*	(37,482)	(495,372)
 <b>Total Disbursements</b>		 <b><u>(16,728,821)</u></b>
 <b>Adjustments:</b>		
Year-end adjustment**		<u>87</u>
 <b>Ending Cash Balance (12/31/2022):</b>		
General Bank Account		28,514
Inheritance Tax Funds on Hand		<u>8,086</u>
<b>Total</b>		 <b><u>\$ 36,600</u></b>

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\* Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**Register of Wills / Clerk of Orphans' Court  
Statement of Cash Receipts and Disbursements  
For the year ended December 31, 2023**

**Beginning Cash Balance (1/1/2023):**

General Bank Account	28,514	
Inheritance Tax Funds on Hand	<u>8,086</u>	
		<b><u>\$ 36,600</u></b>

**Receipts:**

Inheritance Tax Collections		14,112,776
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*Register of Wills*

Fees collected for Beaver County	241,341	
Inheritance Tax Commission	88,752	
Fees collected for the Commonwealth	26,603	
County Automation Fees	<u>23,663</u>	
		380,359

*Clerk of Orphans' Court*

Fees collected for Beaver County	72,080	
Fees collected for the Commonwealth	19,966	
County Automation Fees	<u>13,425</u>	
		<u>105,471</u>

**Total Receipts**

**14,598,606**

**Disbursements:**

PA Department of Revenue		
Inheritance Tax*	(14,020,862)	
Fees*	(46,751)	
		(14,067,613)

Beaver County Treasurer

Fees collected for Beaver County*	(312,705)	
Inheritance Tax Commissions	(88,752)	
County Automation Fees*	(37,115)	
		(438,572)

**Total Disbursements**

**(14,506,185)**

**Adjustments:**

Year-end adjustment**		<u>83</u>
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**Ending Cash Balance (12/31/2023):**

General Bank Account	29,104	
Inheritance Tax Funds on Hand	<u>100,000</u>	

**Total**

**\$ 129,104**

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\* Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**Register of Wills / Clerk of Orphans' Court  
Statement of Cash Receipts and Disbursements  
For the year ended December 31, 2024**

**Beginning Cash Balance (1/1/2024):**

General Bank Account	29,104	
Inheritance Tax Funds on Hand	<u>100,000</u>	
		<b><u>\$ 129,104</u></b>

**Receipts:**

Inheritance Tax Collections		18,579,948
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*Register of Wills*

Fees collected for Beaver County	290,675	
Inheritance Tax Commission	109,060	
Fees collected for the Commonwealth	31,154	
County Automation Fees	<u>25,028</u>	
		455,917

*Clerk of Orphans' Court*

Fees collected for Beaver County	77,572	
Fees collected for the Commonwealth	21,007	
County Automation Fees	<u>13,680</u>	
		<u>112,259</u>

**Total Receipts**

**19,148,124**

**Disbursements:**

PA Department of Revenue		
Inheritance Tax*	(18,669,123)	
Fees*	(51,855)	
		(18,720,978)

Beaver County Treasurer

Fees collected for Beaver County*	(369,860)	
Inheritance Tax Commissions	(109,060)	
County Automation Fees*	(38,199)	
		(517,119)

**Total Disbursements**

**(19,238,097)**

**Adjustments:**

Year-end adjustment**		(25)
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**Ending Cash Balance (12/31/2024):**

General Bank Account	28,281	
Inheritance Tax Funds on Hand	<u>10,825</u>	

**Total**

**\$ 39,106**

\*Amount received and amount disbursed do not match due to timing. See Note 6 of the report for more details.

\*\* Adjustment needed due to the interest entry process, adjusted amount clears in January of following year.

**THE OFFICE OF THE REGISTER OF WILLS AND CLERK OF ORPHANS' COURT**  
**NOTES TO THE ACCOUNTING STATEMENTS**  
**FOR THE PERIOD JANUARY 1, 2019 THROUGH DECEMBER 31, 2024**

Note 1: Summary of Significant Accounting Policies – The Office of the Register of Wills and Clerk of Orphans' Court 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: General Account - The general account of the Register of Wills and Clerk of Orphans' Court is utilized for all filing fees collected. [Inheritance Tax Receipts are deposited into a separate Inheritance Tax Account]. At the beginning of each month checks are issued to the County and the PA Department of Revenue from this checking account. These disbursements include all the receipts for the prior month.

Note 3: Inheritance Tax Account - This account is a local account which was approved and established in the name of the Department of Revenue. Inheritance Tax collections are considered disbursed once deposited into this account. The account is not a County account and the elected Beaver County official cannot withdraw or control the funds. Withdrawals are automatically transferred by the state every few days and the County later receives a "commission" from the state for providing the service of tax collection.

Note 4: Inheritance Tax Commission - The Register of Wills receives a monthly commission for acting as an agent to the Commonwealth of Pennsylvania for the purpose of collecting Inheritance Taxes. The commission rates and limits are determined in accordance with Act 207 of 1986, effective with tax collections made on and after January 1, 1988. The commission rates are 4.25% of \$1.00 to \$200,000 collected; 1.75% of \$200,001 to \$1,000,000 collected; and .5% of all collections in excess of \$1,000,000.

Note 5: Automation Fee - The Register of Wills Automation Fee was established in January 2003 in order to provide funds to update and enhance their electronic records and equipment. The funds are transferred to the County Treasurer who maintains the funds in a separate checking account for use by the Registers Office.

Note 6: Receipts/Disbursements - The Register of Wills collects cash receipts, which are recorded promptly in the month they are received. Once processed, these funds are placed into an escrow account. At the beginning of the following month, the funds are released from escrow in a single, consolidated payment, ensuring a smooth and efficient transaction process. As a result, cash receipts and disbursements do not offset each other within the same month. The only exception to this rule is the inheritance tax commission, which is collected and disbursed within the same month.

MARIA LONGO  
CONTROLLER



BENJAMIN ZORICH  
CHIEF DEPUTY CONTROLLER

DAN LYNCH  
SOLICITOR

**BEAVER COUNTY COURTHOUSE**

**THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196**  
TELEPHONE: 724-728-5700

September 30, 2025

Tracey Patton  
Register of Wills  
and Clerk of Orphans' Court  
Beaver County Courthouse  
Beaver, PA 15009

**Report on Internal Controls**

We have audited the records of the Beaver County Office of the Register of Wills and Clerk of Orphans' Court for the period January 1, 2019 through December 31, 2024, and have issued our report thereon.

We planned and performed the audit to obtain reasonable assurance about whether the financial records were free of material misstatement. In planning and performing our audit of the Beaver County Office of the Register of Wills and Clerk of Orphans' Court for the period January 1, 2019 through December 31, 2024 we considered the office's internal control structure to determine our auditing procedures for the purposes 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 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is 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 financial statement 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. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions. 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 judgement, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

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 no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

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



Maria Longo  
Beaver County Controller