

Findings Susquehanna County Audit Report 2021

Register and Recorder – General Fund New Account-

We have found that a majority of months there have been book/ledger adjustments in the amount of \$387.51 at the end of the month to reconcile book with bank. There should be a greater attempt to find these discrepancies.

A question arises as to why the old general fund receives interest and this new one does not.

Domestic Relations- Bail Account

Questioning of the necessity of this account remains. No activity within the account during the year. Sustaining an account with \$.01 balance creates added work to account, audit, and prepare monthly reports. Why does this account exist or at the least why is not an annual account as opposed to monthly?

Register and Recorder- General Fund Old Account

There are three outstanding checks from 2019 and 2020. These should be escheated after 3 years. There were months that the previous month's book/ledger closing balance was not the same as the next month's open balance without any documentation as to what or why. A question arises as to the need for two general accounts

Register and Recorder- Records Improvement Account

There were two checks drawn and paid to Christine Lee in the amount of \$1000 for a total of \$2000 for 2021. Added to the 10 checks of \$1000 each in 2020 for a total of \$12000. We refer to the findings of the 2020 annual audit depicting violations of the state records improvement act (P.L. 310 No. 8). There has also been a finding from the state Ethics Commission of violations of 3 sections of the ethics act. There was a

(continued)

repayment of \$12000 by the Register and Recorder personally on January 28,2022.

The writing of checks in 2021 of \$2000 would require a surcharge of \$2000 from the Auditors. The repayment of \$12000 in January of 2022 negates that requirement. This fund lists 3 deposits as outstanding. 5/20/19 \$84.00 ,12/18/20 \$228.00 and 2/16/21 \$111.00. There has been no explanation as to how these deposits can be outstanding for this length of time.

Register and Recorder- Inheritance Account

Numerous requests have been made for submission of this account for audit. This account was unknown to the auditors before receiving it for the 2020 audit. We have received partial submissions for the first four months of 2021. In review of those months a question arises as to why there is a \$50 bank fee monthly.

Susquehanna County Auditors Report
Receipts and Disbursements January 1, 2021 through December 31, 2021

Account	Fund 62 Library	Account	Domestic Relations - Bail
Opening Balance 01/01/2021	\$4,260.72	Opening Balance 01/01/2021	\$0.01
Revenues	\$287,051.46	Revenues	\$0.00
Disbursements	\$290,810.47	Disbursements	\$0.00
Closing Balance 12/31/2021	\$501.71	Closing Balance 12/31/2021	\$0.01
Notes/Findings	None	Notes/Findings	Question need for account
Account	Act 13 Bridges	Account	R&R- General- Old
Opening Balance 01/01/2021	\$38,301.17	Opening Balance 01/01/2021	\$18,183.94
Revenues	\$83.31	Revenues	\$246,865.40
Disbursements	\$38,000.00	Disbursements	\$242,535.21
Closing Balance 12/31/2021	\$384.48	Closing Balance 12/31/2021	\$22,514.13
Notes/Findings	None	Notes/Findings	Multiple Findings
Account	Act 13 Impact Fees	Account	R&R General-New
Opening Balance 01/01/2021	\$2,648,372.22	Opening Balance 01/01/2021	\$48,932.13
Revenues	\$14,121,270.44	Revenues	\$7,155,066.16
Disbursements	\$12,953,679.63	Disbursements	\$7,062,365.57
Closing Balance 12/31/2021	\$3,815,963.03	Closing Balance 12/31/2021	\$141,632.72
Notes/Findings	None	Notes/Findings	Undocumented Adjustments
Account	Act 13 Money Market	Account	R&R Writ
Opening Balance 01/01/2021	\$4,001,019.51	Opening Balance 01/01/2021	\$43,217.79
Revenues	\$7,217.10	Revenues	\$252,628.25
Disbursements	\$4,008,236.61	Disbursements	\$256,289.29
Closing Balance 12/31/2021	\$0.00	Closing Balance 12/31/2021	\$39,556.75
Notes/Findings	Account Closed	Notes/Findings	
Account	Act 13 - CD	Account	R&R Improvement
Opening Balance 01/01/2021	\$6,000,000.00	Opening Balance 01/01/2021	\$95,399.76
Revenues	\$11,352.82	Revenues	\$26,745.54
Disbursements	\$6,011,352.82	Disbursements	\$91,472.27
Closing Balance 12/31/2021	\$0.00	Closing Balance 12/31/2021	\$30,673.03
Notes/Findings		Notes/Findings	See Findings Notes - multiple
Account	Fund 13 Hwy Aid	Account	R&R Municipal
Opening Balance 01/01/2021	\$9,417.99	Opening Balance 01/01/2021	\$250,533.99
Revenues	\$152,809.70	Revenues	\$1,840,460.77
Disbursements	\$161,984.71	Disbursements	\$1,653,165.70
Closing Balance 12/31/2021	\$242.98	Closing Balance 12/31/2021	\$437,829.06
Notes/Findings	None	Notes/Findings	Still carrying outstanding deposits from May 2020 and December 2020
Account	Delinquent Tax	Account	Reg & Rec Inheritance
Opening Balance 01/01/2021	\$481,423.80	Opening Balance 01/01/2021	\$14,516.20
Revenues	\$4,126,817.32	Revenues	
Disbursements	\$4,136,827.24	Disbursements	
Closing Balance 12/31/2021	\$471,413.88	Closing Balance 12/31/2021	
Notes/Findings	None	Notes/Findings	R&R Refused to submit Unable to audit
Account	DRS- General	Account	State Realty Account
Opening Balance 01/01/2021	\$4,262.58	Opening Balance 01/01/2021	
Revenues	\$188,630.85	Revenues	
Disbursements	\$188,370.85	Disbursements	
Closing Balance 12/31/2021	\$4,522.58	Closing Balance 12/31/2021	
Notes/Findings	None	Notes/Findings	R&R Refused to submit Unable to audit

Account	FUND 25 - DUI	Account	Children & Youth Svcs
Opening Balance 01/01/2021	\$71,405.65	Opening Balance 01/01/2021	\$459,458.66
Revenues	\$30,348.24	Revenues	\$2,054,346.62
Disbursements	\$69,775.00	Disbursements	\$2,511,710.55
Closing Balance 12/31/2021	\$31,978.89	Closing Balance 12/31/2021	\$2,094.73
Notes/Findings	None	Notes/Findings	None
Account	Fund 26 - Monument	Account	Fund 10 HAZMAT
Opening Balance 01/01/2021	\$24.45	Opening Balance 01/01/2021	\$113,496.25
Revenues	\$0.11	Revenues	\$149,241.28
Disbursements	\$0.00	Disbursements	\$101,546.47
Closing Balance 12/31/2021	\$24.56	Closing Balance 12/31/2021	\$161,191.06
Notes/Findings	None	Notes/Findings	None
Account	Supervision Fund	Account	DRS - Fund 15
Opening Balance 01/01/2021	\$196,836.94	Opening Balance 01/01/2021	\$33,670.00
Revenues	\$78,358.93	Revenues	\$558,803.92
Disbursements	\$4,612.31	Disbursements	\$564,058.17
Closing Balance 12/31/2021	\$270,583.56	Closing Balance 12/31/2021	\$28,415.75
Notes/Findings	None	Notes/Findings	
Account	Act 34 -Adoption	Account	DRS - Incentive
Opening Balance 01/01/2021	\$3,000.00	Opening Balance 01/01/2021	\$83,803.22
Revenues	\$0.00	Revenues	\$57,589.63
Disbursements	\$0.00	Disbursements	\$57,975.44
Closing Balance 12/31/2021	\$3,000.00	Closing Balance 12/31/2021	\$83,417.41
Notes/Findings		Notes/Findings	
Account	Act 44	Account	LEPC Contingency
Opening Balance 01/01/2021	\$34,461.38	Opening Balance 03/17/2021	\$176,147.25
Revenues	\$30,296.83	Revenues	\$15,893.06
Disbursements	\$64,551.41	Disbursements	\$0.00
Closing Balance 12/31/2021	\$206.80	Closing Balance 12/31/2021	\$192,040.31
Notes/Findings		Notes/Findings	
Account	Treasurer License	Account	Covid CARES Grant
Opening Balance 01/01/2021	\$466.70	Opening Balance 01/01/2021	\$262.82
Revenues	\$114,261.70	Revenues	\$0.00
Disbursements	\$110,053.72	Disbursements	\$262.82
Closing Balance 12/31/2021	\$4,674.68	Closing Balance 12/31/2021	\$0.00
Notes/Findings		Notes/Findings	
Account	Jail Account (New)	Account	Employee Fund
Opening Balance 01/01/2021	\$20.00	Opening Balance 01/01/2021	\$1,429.68
Revenues	\$119,314.18	Revenues	\$20,384.18
Disbursements	\$58,329.45	Disbursements	\$19,869.80
Closing Balance 12/31/2021	\$61,004.73	Closing Balance 12/31/2021	\$1,944.06
Notes/Findings	Previous bank fees need Refunding	Notes/Findings	
Account	Act 56 Wireless Fund	Account	Ag Preserve
Opening Balance 1/31/21	\$346,353.70	Opening Balance 01/01/2021	\$250,806.86
Revenues	\$1,340,342.79	Revenues	\$1,096.12
Disbursements	\$1,681,683.16	Disbursements	\$3,326.54
Closing Balance 12/31/2021	\$5,013.33	Closing Balance 12/31/2021	\$248,576.44
Notes/Findings	None	Notes/Findings	

Account	County Gen Fund	Account	Cap Equip- Trans
Opening Balance 01/01/2021	\$6,068,057.07	Opening Balance 01/01/2021	\$19,174.10
Revenues	\$50,044,821.57	Revenues	\$531,972.60
Disbursements	\$52,287,509.03	Disbursements	\$522,050.00
Closing Balance 12/31/2021	\$3,825,369.61	Closing Balance 12/31/2021	\$29,096.70
Notes/Findings		Notes/Findings	
Account	Inmate Trust	Account	Clean and Green
Opening Balance 01/01/2021	\$38,758.33	Opening Balance 01/01/2021	\$140,019.29
Revenues	\$90,985.81	Revenues	\$14,480.45
Disbursements	\$128,759.21	Disbursements	\$0.00
Closing Balance 12/31/2021	\$984.93	Closing Balance 12/31/2021	\$154,499.74
Notes/Findings		Notes/Findings	
Account	Inmate Welfare	Account	Marcellus Legacy
Opening Balance 01/01/2021	\$17,735.98	Opening Balance 01/01/2021	\$114,706.99
Revenues	\$8,468.71	Revenues	\$65,167.67
Disbursements	\$10,473.99	Disbursements	\$114,361.90
Closing Balance 12/31/2021	\$15,730.70	Closing Balance 12/31/2021	\$65,512.76
Notes/Findings		Notes/Findings	
Account	Act 78 -911	Account	Hazard Mitigation
Opening Balance 01/01/2021	\$163,581.42	Opening Balance 01/01/2021	\$47,967.61
Revenues	\$2,182,726.20	Revenues	\$58.93
Disbursements	\$2,345,500.12	Disbursements	\$47,000.00
Closing Balance 12/31/2021	\$807.50	Closing Balance 12/31/2021	\$1,026.54
Notes/Findings		Notes/Findings	
Account	Act 89 Fund 13	Account	Shared Ride
Opening Balance 01/01/2021	\$42,289.30	Opening Balance 01/01/2021	\$9,690.57
Revenues	\$67,961.71	Revenues	\$1,238,257.10
Disbursements	\$110,038.31	Disbursements	\$1,238,257.10
Closing Balance 12/31/2021	\$212.70	Closing Balance 12/31/2021	\$9,690.57
Notes/Findings		Notes/Findings	
Account	Act 165 Hazmat Response	Account	Record Improvement
Opening Balance 01/01/2021	\$17,383.46	Opening Balance 01/01/2021	\$43,444.63
Revenues	\$40,799.35	Revenues	\$83,033.41
Disbursements	\$18,821.73	Disbursements	\$68,535.50
Closing Balance 12/31/2021	\$39,361.08	Closing Balance 12/31/2021	\$43,444.63
Notes/Findings		Notes/Findings	
Account	DA Law Enforcement	Account	OAG Task Force
Opening Balance 01/01/2021	\$3,532.50	Opening Balance 01/01/2021	\$0.66
Revenues	\$3.14	Revenues	\$22,218.13
Disbursements	\$909.44	Disbursements	\$22,218.66
Closing Balance 12/31/2021	\$2,626.20	Closing Balance 12/31/2021	\$0.13
Notes/Findings		Notes/Findings	
Account	DA General Fund	Account	Clerk of Courts
Opening Balance 01/01/2021	\$39,326.14	Opening Balance 01/01/2021	\$83,845.79
Revenues	\$9,761.72	Revenues	\$718,983.45
Disbursements	\$20,845.79	Disbursements	\$685,237.25
Closing Balance 12/31/2021	\$28,242.07	Closing Balance 12/31/2021	\$117,591.99
Notes/Findings		Notes/Findings	

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

DA Drug Enforcement
 \$3,347.21
 \$1.66
 \$70.00
 \$3,278.87

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Prothonotary
 \$29,725.29
 \$196,245.23
 \$199,017.65
 \$26,952.87

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Fund 30 Room Tax
 \$471.91
 \$212,338.04
 \$212,240.68
 \$569.27
 None

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Hollister
 \$5,544.79
 \$187,872.23
 \$185,422.31
 \$7,994.71

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Sheriff Writ Adv Old
 \$1,174.32
 \$860.00
 \$2,034.32
 \$0.00
 CLOSED 7/19/2021

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Cordner
 \$40,545.59
 \$553,500.59
 \$574,268.52
 \$19,777.66

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Sheriff Writ Adv New
 \$114,050.25
 \$475,988.47
 \$499,770.95
 \$90,267.77
 None

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Brainard
 \$22,099.88
 \$292,769.03
 \$301,189.77
 \$13,679.14

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Sheriff Surchg Acct
 \$2,500.11
 \$13,370.29
 \$10,922.24
 \$4,948.16
 None

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Dog License
 \$10,749.50
 ?

2021 Oct and Dec Bank info was not available at the time this report was filed.

Account
 Opening Balance 01-01-2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

ARP FUND
 \$0.00
 \$3,922,864.25
 \$3,016,494.44
 \$906,369.81

New Account 2021

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Payroll
 \$9,136.89
 \$6,278,654.25
 \$6,278,196.46
 \$9,594.68
 None

Account
 Opening Balance 01-01-2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

EARP GRANT
 \$0.00
 \$3,501,660.57
 \$1,000,000.00
 \$2,501,660.57

New Account 2021

Account
 Opening Balance 01-01-2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

BENECON
 \$399,781.60
 \$80,825.98
 \$0.00
 \$480,607.58

New Account 2021

Account
 Opening Balance 01/01/2021
 Revenues
 Disbursements
 Closing Balance 12/31/2021
 Notes/Findings

Covid Hospitality
 \$0.00
 \$557,177.58
 \$557,177.58
 \$0.00

New Account 2021