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OFFICE OF COURT ADMINISTRATION

COURT OF COMMON PLEAS

LUZERNE COUNTY COURTHOUSE
200 NORTH RIVER STREET
WILKES-BARRE, PENNSYLVANIA 18711

July 14, 2014

Rick Morelli
Luzerne County Council Chairman

Dear Mr. Morelli,

I have been asked by President Judge Burke to respond to a request for copies of audits from the Office of Probation Services. Previously, the only communication with Court Administration was a copy of an email sent to a different branch of county government by a clerk. Nonetheless, audits of the Office of Probation Services are performed and maintained by the Controller's Office. They are routinely done within the operation of the Controller's office. To expedite matters I am copying Controller Michelle Bednar with this letter, so that she may respond to your request concerning past audits.

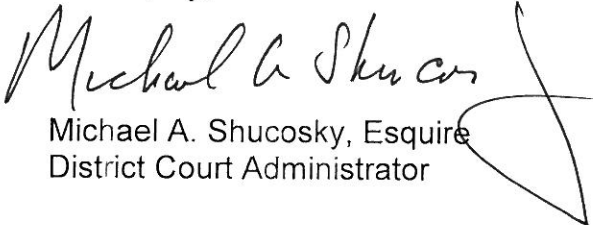
I do have readily available the audit for January 1, 2010 to December 31, 2012, which is included herewith from the County Controller, and, an audit from the Auditor General for the period of December 5, 2005 to December 31, 2009. Any financial audits performed by the State are normally provided to the County directly upon completion and should be readily available. Periodically, the Pennsylvania Board of Probation and Parole also performs a "Standards Audit Report" of the Probation Office. I am uncertain if these are provided directly to County Government, so, I am including herewith a copy of the most recent audit. This shows a total compliance rate of 99%.

7/14/14

Page 2.

Please contact me directly with any questions or concerns.

Yours truly,

A handwritten signature in black ink, appearing to read "Michael A. Shucosky". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Michael A. Shucosky, Esquire
District Court Administrator

Cc: Honorable Thomas F. Burke, Jr.
Michele Bednar, County Controller

MAS/sh



*Audit of the
Luzerne County Probation Department
For the Period
January 1, 2010 to December 31, 2012*

Fieldwork Performed by:

Martin G. Moughan

February 18, 2014

Michelle A. Bednar

Luzerne County Controller

Objective and Scope:

The Luzerne County Controller's Office has audited the Luzerne County Probation Department for the period January 1, 2010 through December 31, 2012. The focus of our audit is limited to determining if the Probation Department designed and placed into operation controls and procedures to ensure compliance with laws and regulations related to its revenue, expenditures and account activity. The Probation Department is a division of the Luzerne County Court System. The management of this office is responsible for recording, updating, maintaining and reconciling the bank accounts of this department and providing the Controller with access to applicable reports of such reconciliation. It is also managements' responsibility to institute controls effective at preventing and detecting fraud, errors or misappropriation of assets.

The Luzerne County Controller's office is required by the Luzerne County Home Rule Charter (hereinafter referred to as the Charter) section 308.1 to "monitor and examine the County government and its operations", further the Controller "shall have the authority to conduct fiscal, performance, management, contract, grant, compliance, and/or related audits of any County division, department, bureau, office, agency, authority, board, commission, elective office, the Judiciary office of Court Administration or other administrative unit."

This audit is an internal auditing function (hereinafter referred to as the audit) authorized under order of the Charter, therefore the Controller is required to, "transmit the draft of each audit report to the audited entity for review and comment prior to its release." Once the audited entity has responded to the draft report in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any plans and timetable for implementing remedies, the Controller will issue a final audit report in written form containing relevant background information, as well as the findings and recommendations. The audit report shall be transmitted to the audited entity, County Council, and the County Manager and posted for public inspection in the Controller's Office and on the County website and/or other electronic medium for a period of at least 60 days after it is issued.

Internal auditing is an independent function established within an organization to examine and evaluate the activities of the office under audit. In planning and performing our audit, we considered auditing standards generally accepted within the United States of America and Government Auditing Standards, issued by the Comptroller General of The United States. When applicable, these standards were applied to the objective of our audit.

Auditors assigned to the engagement are employed by Luzerne County under the Controller's Office and report directly to the Controller. The audit staff is considered organizationally independent to conduct and report on the audit.

The audit included examining, on a test basis, internal controls and procedures used for documentation, collection, distribution of county revenue and restitution amount due others. The audit also included assessing the accounting principles used. The audit was planned to obtain a reasonable assurance about whether the internal controls and procedures used adequately document the revenue and expenses reported. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities or illegal acts, including fraud and defalcations, may exist and not be detected by us. If any matters of that nature come to our attention, it will be reported directly to management and the County Manager.

Methodology:

Includes:

- 1) Interviewing personnel in the Probation Department including the Director, Supervisor, Fiscal Technician and various employees.
- 2) Identifying the applicable laws, policies, procedures and regulations.
- 3) Identifying and assessing controls.
- 4) Testing transactions for compliance with internal controls and regulations established above.
- 5) Reviewing cash drawer reconciliations.
- 6) Conducting a reconciliation of deposits made to the bank account with the amounts posted in the CPCMS system.
- 7) Testing CPCMS generated receipts with deposit records sent to the bank verifying the type of revenue. (cash, check, money order, e-pay)
- 8) Examined disbursements and traced payments made through reconciliation.

Our procedures include planning and performing the audit to obtain reasonable assurance about whether the revenues and expenses of the Probation Department are presented fairly, in accordance with the Charter, and free of material misstatements. Our findings and conclusions are based on test work which includes sampling evidence supporting the amounts of revenues and expenses. We believe that the evidence obtained provides a reasonable basis for our opinion.

Description:

We conducted a management interview with the Director and Supervisor to review the current control procedures within the Probation Department. Transactions are generally initiated by a payment made to a cashier in the department.

We listed, compared and reconciled the daily deposit records from CPCMS to the bank statements, for each of the three years under review.

We selected a sample of the total population of receipts for all three years under review and traced each to a specific deposit record on CPCMS, as well as the deposit slip itself and the bank statement. Our testing included verifying the method of payment on each receipt and comparing the same to the deposit slip.

We selected a sample of the total population of expenditures for all three years under review. We verified that the payment amount and payee name on the check register were in agreement with that on the check. Each check was traced through to cleared, escheated, open (less than 60 days) or voided and we found copies of each cleared check on the bank statements.

Our sample sizes were determined by the population, to yield a 95% confidence level with a 5% margin for error. (A statically valid random sample)

Observations and Internal Controls

Payments received in the mail are opened and listed by someone other than a person who has access to the cash receipts journal and accounts receivable records. This individual stamps all of the checks as "for deposit only". A person without access to cash compares the cash receipts with the deposit slips.

Payments received at the window are receipted into CPCMS, and unique receipt numbers generated by the system. Deposited funds are applied to defendant liabilities, broken down by the system and credited to the appropriate accounts in predetermined amount and percentages until each docket has been satisfied.

All receipts are deposited every day. The cashiers start their session with zero dollars; no change is made for the payers. For funds collected after the daily deposit is sent to the bank, the drawers are closed and funds are deposited the next day.

Computer generated receipts are issued for all payments received and are numbered and tracked by CPCMS. Payment information and type are entered into CPCMS by remittance type (cash, checks, MO), and the person making the deposit for the bank balances each category. Deposits are prepared, and are made daily by courier. Any cash received after the daily deposit is prepared and sent to the bank, is itself then processed as an additional deposit and transmitted to the bank on the next day. Funds not deposited are kept in a locked safe which is monitored by a video camera.

Opinion and Conclusion:

In our opinion, the Luzerne County Probation Department received, recorded, reported and reconciled all material transactions related to their office in accordance with the Charter and established County Policies. The testing performed in this audit revealed no material financial findings, misstatements or other material non-compliance activities.

Findings:

1. While reviewing expenditures and bank reconciliations for 2010 we saw that there were a large number of uncashed outstanding checks being carried month to month.
2. Bank reconciliation records show a difference of \$300.00 between the bank and CPCMS records. We were told that this difference has existed since day one. (12/05 to 1/06) The problem happened while voiding bad checks, as the proper procedure was not known. The help desk was contacted regarding this issue, and they suggested adjusting the book balance to correct the problem. This has not occurred.

Recommendations:

1. The condition stated in finding #1 has been corrected. Checks which remained outstanding were correctly voided and escheated in 2011. Stale dated checks are processed on a regular basis and are current to the end of the audit period.
2. The Probation Department should contact the help desk regarding this imbalance and have this imbalance corrected going forward.

According to the Luzerne County Home Rule Charter Section 3.08 (c) 3, The Controller shall, "Transmit the draft of each audit report to the audited entity for review and comment prior to its release. The audited entity shall respond in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any plans and timetable for implementing remedies. The response shall be provided to the Controller within 14 days after the audited entity's receipt of the draft audit. The Controller shall include the audited entity's response in his/her final audit report.

Responses:

See page 5 and 6 of this document.

Signatures Page 7.

**LUZERNE COUNTY
DEPARTMENT OF PROBATION SERVICES
Administrative Services Division**

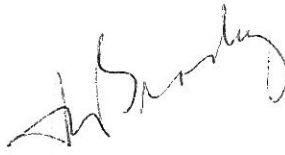
20 North Pennsylvania Avenue
Wilkes Barre, PA 18701

Michael A. Vecchio, Director

A. M. Braskey, Supervisor

TO: Mr. Martin Moughan, Auditor
Luzerne County Controller

Michael A. Vecchio, Director
Department of Probation Services



FROM: A. M. Braskey, Supervisor
Administrative Services Division

DATE: February 12, 2014

Re: **AUDIT RESPONSE**
Luzerne County Controller
Period of January 1, 2010 to December 31, 2012

Please be advised that I have been afforded the opportunity to review the audit conducted by the aforementioned that had been originally requested by the Luzerne County Controller in 2013.

As of December 5, 2005 the Department of Probation Services had been directed by the Court of Common Pleas of Luzerne County to be responsible for all collection and disbursements of all funds by the Criminal Division of the Court of Common Pleas utilizing the Common Pleas Court Management System (CPCMS). All fines, costs, fees, restitution and other remittances imposed and collected and disbursed are pursuant to the Uniform Disbursement Schedule (UDS) regulations effective April 1, 2005. Prior to such order, the Clerk of Courts was designated to collect and disburse fines, costs and fees for the Criminal Division, while the Department of Probation Services was responsible for collection of victim restitution and probation/parole supervision fees.

Prior to assuming responsibility for traditional Clerk of Courts duties, the Department of Probation Services had been utilizing a legacy computer system (Tri-Data System) for tracking restitution payments and disbursements and supervision fee payments. Upon implementation of CPCMS, historical financial case information from the Clerk of Courts and Probation Services had been migrated into CPCMS. Since 2005, there have been updated CPCMS configurations, and specific needs of the county agencies utilizing this statewide computer system have been addressed.

It is to be noted that the audit review had evaluated a number of case specific entries in CPCMS and findings have been noted. We shall provide response to such findings.

This writer has reviewed the items of concern and the recommendations put forth by the Luzerne County Controller auditor conducting the research and will note that the findings indicated have already been addressed by this writer.

Findings:

1. While reviewing expenditures and bank reconciliations for 2010 there were a large number of uncashed checks being carried month to month.

Response: As stated by the auditor, **this item has already been addressed** as these checks were correctly voided and escheated in 2011 by the Department. Stale dated checks are processed on a regular basis and are current to the end of the audit period.

2. Bank reconciliation records show a difference of **\$300.00 between the bank and CPCMS records**. It was presented that this difference has existed since day one. (12/2005 – 1/2006) Problem happened while voiding bad checks as the proper procedure was not known. Help Desk has been contacted regarding this issue and they suggested adjusting the book balance to correct the problem.

Response: As indicated, the Help Desk (CPCMS) of the Court of Common Pleas Case Management System has been contacted and as of this writing, **Issue # 3923 has been referred to Senior Auditor Kevin Dougherty** for necessary action and direction.

SUMMARY:

The Department of Probation Services respectfully submits the above responses in order to address the concerns of the Auditor. The Administrative Services Division has attempted to resolve issues cited in this audit report.

The Department of Probation Services- Administrative Services Division, has made significant strides in implementing procedures and standards that create effective and efficient legal and fiscally responsible unit, while meeting the needs and providing services to criminal defendants. The Administrative Services Division of the Department of Probation Services will continue to maintain a high level of integrity in addressing the departmental mission under the auspices of the Court of Common Pleas of Luzerne County.

Audit of the Luzerne County Probation Department
Master Account

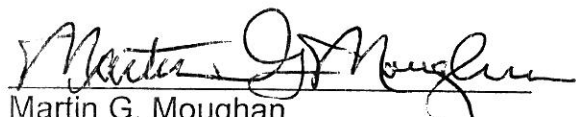
January 1, 2010 to December 31, 2012

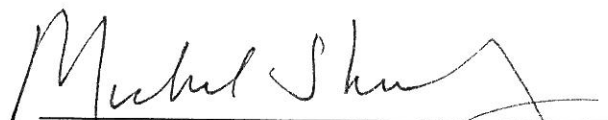
Luzerne County Controller's Office


Luzerne County Court System


Michelle A. Bednar
Luzerne County Controller

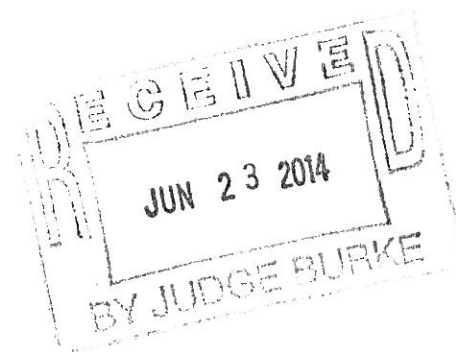

Honorable Thomas F. Burke, Jr.
President Judge


Martin G. Moughan
Auditor


Michael Shucosky
Court Administrator


Michael Vecchio
Director of Probation Services

Ann Marie Braskey
Supervisor of Collections



June 11, 2014

Honorable Thomas F. Burke, Jr., President Judge
Luzerne County Court of Common Pleas
11th Judicial District
Luzerne County Courthouse
200 N. River Street
Wilkes-Barre, PA 18711

Dear Judge Burke:

On May 6, 2014, Thomas J. Dougherty, Director, Division of Grants, Standards, and Court Services, conducted a Standards Audit of the Luzerne County Adult Probation and Parole Department and its compliance with Board Standards. A copy of the Standards Audit Report is enclosed for your information.

I would appreciate your comments concerning this Standards Audit Report. If there is any part of the Report that is not factual, or if Director Dougherty misinterpreted information about your adult probation services, please feel free to communicate with me. If you disagree with the Audit findings as they relate to the Standards, an appeal procedure has been established to resolve issues involving Standards noncompliance (reference the Pennsylvania Board of Probation and Parole Manual, Vol. III, Chapter IV, 4.04.08, Section F). Also, if you have any questions or concerns regarding the Standards for Adult Probation and Parole Field Services, and implementation thereof, arrangements will be made, at your convenience, to meet with you and/or your adult probation staff to discuss these matters.

You may be assured of the continued cooperation of the Board.

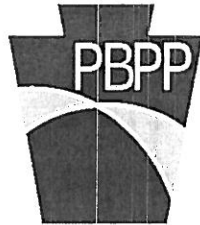
Sincerely,

A handwritten signature in cursive script that reads "William J. McDevitt, Jr.".

William J. McDevitt, Jr., Director
Bureau of Probation Services

Enclosure

cc: Michael A. Vecchio, Director of Probation Services
John Argento, Deputy Chief, Adult Probation
Standards Audit File



pennsylvania

BOARD OF PROBATION AND PAROLE

**BUREAU OF PROBATION SERVICES
FY 2013 - 2014
STANDARDS AUDIT REPORT
OF
LUZERNE COUNTY
ADULT PROBATION AND PAROLE DEPARTMENT
WILKES-BARRE, PENNSYLVANIA
MAY 6, 2014**

BY

**Thomas J. Dougherty, Director
Division of Grants, Standards, and Court Services**

I. INTRODUCTION

In order to provide an overall assessment of the Luzerne County Adult Probation and Parole Department, a field audit was conducted on May 6, 2014, and consisted of observations, interviews, and a review of records, files, and documents.

The examination included:

- The Department's compliance with Standards and Grant-In-Aid Policies and Procedures;
- The structure of the Adult Probation/Parole Department;
- The Department's workload;
- The Department's Programs;
- The Department's fiscal management.

The Luzerne County Adult Probation and Parole Department is a branch of the Court of Common Pleas, 11th Judicial District, and is directed by Michael A. Vecchio, Director of Probation Services, who is responsible for the Court's Adult Division, Juvenile Division and Collections Division. The Department is located on the third floor of the Penn Place Building, 20 North Pennsylvania Avenue, Wilkes-Barre, PA. The Department has access to the Magisterial District Judge's office in Hazelton four (4) days per month to provide probation and parole services to the southern region of the County. All staff work thirty-five (35) hours per week. The Department's normal work hours are 8:30 AM to 4:30 PM, Monday to Friday. The Department provides twenty-four (24) hour on-call coverage to handle emergencies.

The Mission of the Department is to: "integrate delivery of correctional programming into related community supervision and operations as deemed necessary for the protection of society, protection of the victims, and the rehabilitation of offenders."

II. STANDARDS COMPLIANCE

The Board adopted the American Correctional Association (ACA) *Performance-Based Standards for Adult Probation and Parole Field Services*, 4th Edition, for implementation in the counties effective March 21, 2012. This Edition includes 173 standards (reclassified as "expected practices") that are used to determine the county probation and parole department's level of compliance for Grant-In-Aid purposes.

In order to determine compliance with Standards, a partial Standards audit was conducted.

The following fifty-seven (57) Performance-Based Standards were reviewed:

1. COMMUNITY 4-APPFS (8)					
1C-01	1C-03	1C-05	1C-07		
1C-02	1C-04	1C-06	1C-08		

2. OFFENDER 4-APPFS (0)					

3. AGENCY 4-APPFS (49)					
3A-01	3A-10	3A-21	3B-02	3D-03	3D-15
3A-02	3A-12	3A-22	3B-03	3D-04	3D-16
3A-03	3A-13	3A-24	3B-04	3D-05	3D-19

3A-04	3A-15	3A-25	3B-05	3D-06	3D-20
3A-05	3A-16	3A-26	3B-06	3D-07	
3A-06	3A-17	3A-27	3C-01	3D-08	
3A-07	3A-18	3A-28	3C-02	3D-09	
3A-08	3A-19	3A-29	3D-01	3D-10	
3A-09	3A-20	3B-01	3D-02	3D-14	

This Standards Audit determined that the Department is not in compliance with the following Performance-Based Standard:

- **4-APPFS-3C-01** The agency supports a drug-free workplace for all employees. The agency's drug-free workplace policy includes, at a minimum, the following:
 - Prohibition of the use of illegal drugs
 - Prohibition of possession of any illegal drug except in the performance of official duties
 - The procedures to be used to ensure compliance
 - The opportunities available for treatment and/or counseling for drug abuse
 - The penalties for violation of the policy

The policy has all the elements except the opportunities available for treatment.

This Standards Audit determined that the following ten (10) Performance-Based Standards were not applicable:

- **4-APPFS-3A-04** All personnel authorized to carry a weapon other than a chemical agent receive a medical/physical evaluation, a mental health screening, and substance abuse testing prior to being issued such weapon.
- **4-APPFS-3B-01** Where officers are authorized to carry firearms and/or less lethal weapons in the performance of their duties, policy specifies those situations where agency personnel may carry and use these weapons.
- **4-APPFS-3B-02** If staff are authorized to carry firearms and/or less lethal weapons, procedures govern use, including the following:
 - Weapons are subjected to stringent safety regulations and inspections
 - Staff to whom weapons are issued follow procedures that specify methods for ensuring the security of weapons
 - Staff are instructed to use deadly force only after other actions have been tried and found ineffective, unless the staff believes that a person's life is immediately threatened
 - In the performance of their duty, staff only use firearms and/or less lethal weapons approved by the agency and use them only as directed by agency policy
- **4-APPFS-3B-03** Prior to issuance of a firearm and/or less lethal weapons, any staff member authorized to carry these weapons receives appropriate training. This training covers the use, safety, care, and constraints involved in the use of these weapons.
- **4-APPFS-3B-04** A supervisor may revoke the authorization to carry a firearm and/or less lethal weapon when reasonable cause exists. If the weapon belongs to the agency, it is seized and secured.
- **4-APPFS-3B-05** Officers notify the agency of physical and pharmacological conditions that could affect the ability to perform their duties or carry a firearm and/or less lethal weapon safely. The agency takes steps consistent with law with respect to such disclosure and adopts and implements necessary procedures to safeguard such information.

The above six (6) Performance-Based Standards relate to firearms and/or less lethal weapons. The Department does not issue or authorize probation officers to carry firearms and/or less lethal weapons.

- **4-APPFS-3A-08** At a minimum, full-time agency training personnel complete a 40-hour train-the-trainers course.

The Department does not have full-time training personnel.

- **4-APPFS-3A-09** The training curriculum is developed based on clear, concise, and measurable written statements of intended learning outcomes. The content and instructional methods selected for a training program are consistent with the stated learning objectives, sequenced to facilitate learning, and incorporate strategies to evaluate the learning.

This is the responsibility of the vendors.

- **4-APPFS-3A-18** All part-time employees working less than 35 hours per week receive training appropriate to their assignment.

The Department does not employ part-time staff.

- **4-APPFS-3A-19** The agency provides an on-going formal evaluation of all pre-service, in-service, and specialized training programs, and completes an annual written evaluation report.

The evaluation process is part of the service provided by the vendors.

III. STAFF

Currently, fifty-two (52) staff are employed in the Department, including forty-seven (47) professional staff and five (5) clerical/support staff. Unionized staff are represented by the Luzerne County Court Association through the collective bargaining process.

During 2013, four (4) professional staff left the Department and were not replaced. Salaries were verified by reviewing salary documentation for 2014.

IV. WORKLOAD STATISTICS

Workload statistics, as of December 31, 2012, show the following offender statuses:

Status	Number	%
Probation	467	15.7
Parole	958	32.2
Intermediate Punishment	503	16.9
Accelerated Rehabilitative Disposition (ARD)	475	16.0
Probation Without Verdict (PWV)	10	0.3
Bail	8	0.3
Inactive	310	10.4
Absconders	46	1.5
Supervised out of county	201	6.7
TOTAL/PERCENTAGE	2,978	100%

During 2012, the Department completed the following investigations/reports:

Investigation or Report	Number Completed
Intermediate Punishment Assessments	860
Pre-Parole	224
Pre-Sentence	761
Sentencing Guidelines	2,136
Modified Pre-Sentence	553
TOTAL	4,534

As of December 31, 2012, the average active caseload per supervising adult probation officer was ninety-three (93) offenders. The average total caseload was one hundred fifteen (115) offenders.

V. FISCAL INFORMATION

A. Grant-in-Aid and Supervision Funds

The FY2013-2014 Grant-In-Aid award of \$336,394 is funding 31.3 percent of the eligible salaries of seventeen (17) adult probation professional positions.

The Crime Victims Act, 1998-111 (which repealed Act 1991-135) requires, as a condition of supervision, the payment of supervision fees by adult offenders. It is the policy of the Pennsylvania Board of Probation and Parole (PBPP) to return to each county the exact amount that has been deposited in the State Offender Supervision Fee Fund for that county.

In 2012, Luzerne County collected \$740,889 in Offender Supervision Fees. At the time of the audit there was a balance of \$1,303,275.02 in the Supervision Fund Account. During 2013, the Department used supervision funds to offset the operational expenses of the Adult Probation Department.

Title 18 Chapter 11 § 11-1102 (c) of the Crime Victims Act requires that, *"The Court shall impose, as a condition of supervision, a monthly supervision fee of at least \$25 on any offender placed on probation, parole, accelerated rehabilitative disposition, probation without verdict or intermediate punishment unless the court finds that the fee should be reduced, waived or deferred based on the offender's present inability to pay."* The Court assesses a monthly supervision fee of \$50.00.

Title 37 Chapter 68 § 68.54(b) of the Pennsylvania Code requires that, *"Independent audits shall be conducted, by or on behalf of, county or state officials at least annually to determine the county's compliance to statutes, court orders, policies and procedures."* Compliance with Title 37 Chapter 68 § 68.54(b) was verified for the period ended December 31, 2012, through a review of the Fiscal Audit Report completed by ParenteBeard, LLC.

B. Revenue and Expenditures

The Board requires each county receiving Grant-In-Aid and Supervision Funds to submit a Financial Statement that reflects revenue and expenditures for the adult probation and parole department. The following table was developed from data submitted for the July 2012 – June 2013 fiscal period and reflects the Department's level of dependence on various funding sources:

SOURCE OF FUNDS	EXPENDITURES	TOTAL	UNEXPENDED FUNDS
County Funds	5,791,097.81	90.2	-
Grant-in-Aid Funds	331,911.00	5.2	-
PBPP Act 35 Funds	0.00	0.0	
County Act 35 Funds	0.00	0.0	2,083,425.42
PCCD Funds	207,892.00	3.2	-
Mental Health Court	87,790.34	1.4	-
TOTALS	\$6,418,691.15	100%	\$2,083,425.42

VI. SEX OFFENDER REGISTRATION AND NOTIFICATION ACT (SORNA)

The Luzerne County Adult Probation and Parole Department provides specialized supervision to sexual offenders for a minimum of six (6) months. As of December 31, 2013, the Department was supervising eighty-six (86) sexual offenders. Eighty-three (83) of these offenders are subject to registration requirements under the Sexual Offender Registration and Notification Act (SORNA). Of these, seventeen (17) are Tier I, thirteen (13) are Tier II and fifty-three (53) are Tier III. Nine (9) are classified as sexually violent predators. The assigned Adult Probation Officer monitors compliance with all SORNA requirements.

VII. TECHNOLOGY AND DATA COLLECTION

The Luzerne County Adult Probation and Parole Department utilizes the following available technology:

- ☐ Pennsylvania Justice Network (JNET) Criminal Justice and Criminal History Record Information;
- ☐ JNET Electronic Reporting of county adult offender data to the Pennsylvania Board of Probation and Parole (PBPP);
- ☐ Digital Solutions Inc., Probation and Parole Management System (DSI-PPMS);
- ☐ Common Pleas Court Criminal Case Management System (CPCMS);
- ☐ Radio Frequency Electronic Monitoring and Global Positioning System (GPS) through BI Incorporated;
- ☐ Transdermal Alcohol Detection (TAD) through BI Incorporated;
- ☐ Secure Continuous Remote Alcohol Monitoring (SCRAM);
- ☐ On-site drug testing;
- ☐ Commonwealth Photo Imaging Network (CPIN);
- ☐ Livescan;
- ☐ PA Sexual Offender Registration Tracking (PA SORT) equipment;
- ☐ Microsoft Office (Word, Excel, PowerPoint);
- ☐ Portable breathalyzers;
- ☐ Portable radios;
- ☐ Cell phones;
- ☐ Video conferencing for Gagnon I hearings and presentence investigation interviews;
- ☐ Access to Clerk of Courts records.

VIII. TRAINING

The Luzerne County Adult Probation and Parole Department utilizes a variety of resources to obtain required staff training including:

- ☐ PBPP Joint State/County Training Program;

- ❑ County Chief Adult Probation and Parole Officers' Association of Pennsylvania (CCAPPOAP);
- ❑ Pennsylvania Association on Probation, Parole and Corrections (PAPPC);
- ❑ County training;
- ❑ Training through private organizations;
- ❑ National Treatment Court Training;
- ❑ In-house training for CPR and Use of Force;
- ❑ Luzerne County Community College.

IX. PRINCIPLES OF EFFECTIVE INTERVENTION

Evidence-based practice is a significant trend throughout all human services that emphasize outcomes. Interventions within community corrections are considered effective when they reduce offender risk and subsequent recidivism and therefore make a positive long-term contribution to public safety.

In April 2004, the National Institute of Corrections (N.I.C.) published information of the "Principles of Effective Intervention." Supported by research based on meta-analysis, the identified eight (8) Principles, listed below in developmental sequence, provide a strategy to reliably produce sustained reductions in recidivism. The stated purpose of the project was, "To build learning organizations that reduce recidivism through systemic integration of evidence-based principles in collaboration with community and justice partners."

1. **Assess Actuarial Risk/Needs:** Assessing offenders' risk and needs (focusing on dynamic and static risk factors and criminogenic needs) at the individual and aggregate levels is essential for implementing the Principles of Effective Intervention.

The Department uses the Wisconsin Risk/Needs assessment instrument provided by DSI-PPMS.

2. **Enhance Intrinsic Motivation:** Research strongly suggests the "motivational interviewing" techniques, rather than persuasion tactics, effectively enhance motivation for initiating and maintaining behavior changes.
3. **Target Interventions:**
 - ❑ **Risk** – Prioritize supervision and treatment resources for higher risk offenders.
 - ❑ **Need** – Target interventions to criminogenic needs.
 - ❑ **Responsivity** – Be responsive to temperament, learning style, motivation, gender, and culture when assigning to programs.
 - ❑ **Dosage** – Structure 40% to 70% of high-risk offenders' time for 3 to 9 months.
 - ❑ **Treatment** – Integrate treatment into full sentence/sanction requirements.
4. **Skill Train with Directed Practice:** Provide evidence-based programming that emphasizes cognitive-behavior strategies and is delivered by well-trained staff.
5. **Increase Positive Reinforcement:** Apply four positive reinforcements for every one negative reinforcement for optimal behavior change results.
6. **Engage Ongoing Support in Natural Communities:** Realign and actively engage pro-social support for offenders in their communities for positive reinforcement of desired new behaviors.

7. **Measure Relevant Processes and Practices:** An accurate and detailed documentation of case information and staff performance, along with a formal and valid mechanism for measuring outcomes, is the foundation of evidence-based practice.
8. **Provide Measurement Feedback:** Providing feedback builds accountability and maintains integrity, ultimately improving outcomes.

X. PROGRAMS

The Department provides the following programs and specialized services:

- Day Reporting Center – This Program is used as a reentry initiative. Offenders can be placed in the Program after serving one-half the minimum sentence. The Program is operated by the GEO Corp. Programming can include anger management, job/educational development, and urinalysis. The offender is required to report to the Day Reporting Center six (6) days per week. The Program can be used as a sanction for probation/parole violators. One (1) probation officer is assigned to the Program. At the time of the audit there were seventy-eight (78) participants.
- Driving Under the Influence (D.U.I.) Victim Impact Panel – First-time convicted D.U.I. offenders and those placed in the Accelerated Rehabilitative Disposition (ARD) Program, are required to participate in one (1) session at the Concord Training Center. Along with information on drug and alcohol abuse, the most salient feature of the Panel is the presentations by victims, or surviving family members of a D.U.I. related incident. The presenters, enlisted by Mothers Against Drunk Driving (M.A.D.D.), relate their personal and emotional stories of loss and the stages of grief. The Panel is facilitated by a probation officer.
- Intermediate Punishment Program (IPP) – This Program is for the Driving Under the Influence (D.U.I.) offender. Level 3 or Level 4 drug offenders can also be accepted. Offenders are placed on electronic monitoring and pay the fees associated with the electronic monitoring.
- Job Training/Job Finding Program – This is a collaborative effort between the Department and Career Link. Unemployed offenders are assessed to determine their level of employable skills. Based upon the skill level, the offender is referred to appropriate employers or to a training program to develop skills. Two (2) job fairs were held during the past year.
- Mental Health Court – The target population is the dually diagnosed, non-violent offender. One (1) probation officer and two (2) case managers from Catholic Social Services are assigned to the Program. Psychologist services are provided through the Luzerne/Wyoming County Mental Health Base Service Unit. There are currently thirty-four (34) offenders in the Program.
- Recovery Skills Group – This Program teaches offenders with alcohol problems how to access and maintain involvement in a 12-step program. The offender is taught how to find a sponsor and choose a home site that is accepting of him/her. The Program is run by two (2) probation officers and operates once per week. Offenders are referred by the supervising probation officers. The goal is to help the offender develop a strong support system that will assist him in maintaining sobriety. The group generally has ten (10) to fifteen (15) participants at any given time.

- Restrictive Intermediate Punishment Program – This Program targets the Level 3 and Level 4 Sentencing Guideline offenders convicted of drug and/or alcohol offenses. The Program lasts eighteen (18) months and includes treatment, and an initial period of maximum supervision. Depending upon the needs of the offender, there may, also, be requirements for the use of electronic monitoring. One (1) probation officer is assigned to the Program, which usually has approximately forty (40) participants at any given time.
- Sex Offender Unit – This specialized service was initiated in 2012. The offender receives intensive supervision and is required to participate in treatment. The offender can be moved to regular supervision after six (6) months if the reassessment shows improvement. There are currently forty-one (41) offenders supervised by this Unit.
- Treatment Court – One (1) probation officer is assigned to the Treatment Court full time. Catholic Social Services provide two (2) drug and alcohol case managers. There are currently thirty-four (34) offenders participating in Treatment Court. The Program is one (1) year to eighteen (18) months long and the charges against successful graduates are dismissed and can be expunged. The Program primarily accepts first time offenders who have been charged with drug offenses. Treatment Court can also accept individuals whose offenses are drug related and participation, if appropriate, may not be limited to first time offenders. Offenders participate in appropriate counseling, receive frequent drug testing, intensive supervision and appear in Court weekly to assess progress. The Program has been accredited through the Administrative Office of Pennsylvania Courts (AOPC).

XI. ACCOMPLISHMENTS/GOALS

The following were the major accomplishments of the Department during the past year:

- Improved efficiencies in the parole process;
- Applied for renewal of the Restrictive Intermediate Punishment (RIP) grant;
- Modified the case supervision plan;
- Updated the Presentence Investigation Policy;
- Purchased a new vehicle and new hand held radios.

The following goals will be pursued during the next year:

- Purchase the County Commissioners Association of Pennsylvania Criminal Justice-Unified Case Management System (CJ-UCM);
- Apply for grant funding to implement a pre-trial drug and alcohol diversion program;
- Continue training of all officers to complete presentence investigations;
- Replace additional vehicles;
- Upgrade computers to conform to Pa. State Police requirements;
- Explore the possibility of implementing a Veterans Court;
- Explore Web-Based Motivational Interviewing training through BI Incorporated;
- Office upgrades.

XII. ISSUES/CONCERNS

The Adult Probation Department continues to experience budget cuts and loss of staff. An additional four (4) professional staff positions have been eliminated during the past year. The continued salary compression has resulted in probation officers receiving more compensation than supervisors. The ability to implement the CJ-UCM may, also, be impacted due to staffing issues in the Information Technology Department.

XII. RECOMMENDATIONS

This was the second year of a three (3) year audit cycle. Of the fifty seven (57) Performance-Based Standards audited, it was determined that forty-seven (47) were applicable. The Luzerne County Adult Probation Department was compliant with forty-six (46) of the applicable Performance-Based Standards for a compliance rate of ninety-eight percent (98%). Cumulatively, ninety-nine (99) Performance-based Standards were applicable to the Department. The Department was in compliance with ninety-eight (98) of these for a compliance rate of ninety-nine percent (99%).

It is recommended that the Court review Performance-Based Standard 4-APPFS-3C-01 cited as non-compliant in Section II, to include opportunities for treatment.

In closing, I would like to thank Director Vecchio and Deputy Director Argento for the courtesies and cooperation extended during the audit visit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Thomas J. Dougherty", written in a cursive style.

Thomas J. Dougherty, Director
Division of Grants, Standards, and Court Services



CLERK OF THE COURT OF COMMON PLEAS AND
DEPARTMENT OF PROBATION SERVICES

LUZERNE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

DECEMBER 5, 2005 TO DECEMBER 31, 2009

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Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018

JACK WAGNER
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas and Department of Probation Services, Luzerne County, Pennsylvania (County Officers), for the period December 5, 2005 to December 31, 2009, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). This Statement is the responsibility of the county offices' management. Our responsibility is to express an opinion on this Statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(b) of *The Fiscal Code* 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. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(b) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above presents, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Commonwealth for the period ended December 31, 2009, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statement and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officers' ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officers' Statement that is more than inconsequential will not be prevented or detected by the County Officers' internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statement:

- Inadequate Internal Controls Over The Bank Account - Department Of Probation Services.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the County Officers' internal control. Our consideration of the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

Independent Auditor's Report (Continued)

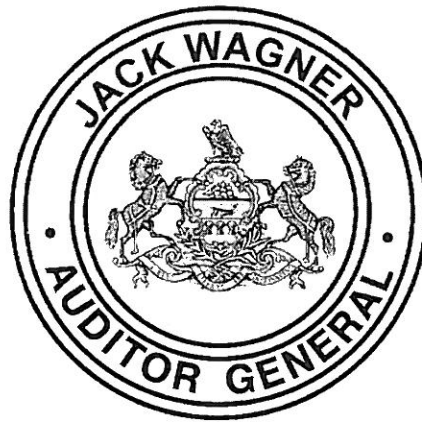
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We are concerned in light of the Department of Probation Services failure to correct a previously reported finding regarding inadequate internal controls over the bank account. This significant deficiency increases the risk for funds to be lost or misappropriated. The County Officer should strive to implement the recommendation and corrective action noted in this examination report.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the County Officers and is not intended to be and should not be used by anyone other than these specified parties.

March 13, 2012

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS AND
DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

Receipts:

Department of Transportation		
Title 75 Fines	\$	280,120
Overweight Fines		5,057
Department of Revenue Court Costs		141,661
Crime Victims' Compensation Costs		531,724
Crime Commission Costs/Victim Witness Services Costs		376,851
Domestic Violence Costs		36,671
Emergency Medical Services Fines		32,964
DUI - ARD/EMS Fees		45,734
CAT/MCARE Fund Surcharges		259,272
Judicial Computer System		180,171
Access to Justice Fees		38,059
Offender Supervision Fees		1,891,167
Constable Service Surcharges		6
Criminal Laboratory Users' Fees		142,190
Probation and Parole Officers' Firearm Education Costs		31,595
Substance Abuse Education Costs		370,971
Office of Victims' Services Costs		30,275
Miscellaneous State Fines and Costs		<u>350,442</u>
Total receipts (Note 2)	\$	4,744,930
Disbursements to Commonwealth (Note 3)		<u>(4,744,930)</u>
Balance due Commonwealth (County) per settled reports (Note 4)		-
Examination adjustment (Note 5)		<u>6,494</u>
Adjusted balance due Commonwealth (County) for the period December 5, 2005 To December 31, 2009	\$	<u><u>6,494</u></u>

Notes to the Statement of Receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS AND
DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

1. Criteria

The Statement 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 Statement 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.

2. Receipts

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.

3. Disbursements

Total disbursements are comprised as follows:

Department of Probation Services checks issued to:

Department of Revenue	\$ 4,724,360
Office of the Attorney General	789
Commonwealth of Pennsylvania	10,488
Pennsylvania Department of Corrections	2,196
Department of Transportation Fiscal Office	1,200
Department of Public Welfare	322
Fish and Boat Commission	153
Unemployment Compensation Fund	1,028
Wine and Spirits Shoppe	191
State Police	3,025
Crime Victims Compensation Assistance Program	1,035
Department of Conservation and Natural Resources	15
Department of Labor and Industry	108
Game Commission	20
	<hr/>
Total	<u><u>\$ 4,744,930</u></u>

CLERK OF THE COURT OF COMMON PLEAS AND
DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

4. Balance Due Commonwealth (County) For The Period December 5, 2005 To December 31, 2009

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.

5. Examination Adjustment

The examination adjustment represents interest earned on Commonwealth funds during the examination period that was not remitted to the Department of Revenue.

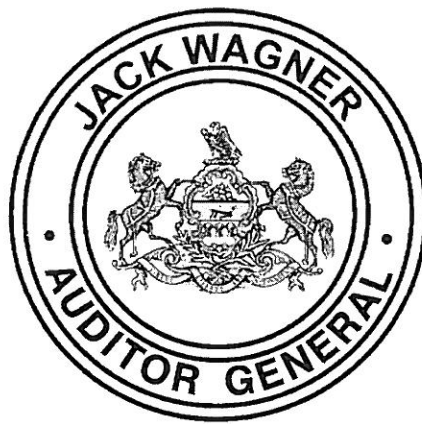
6. County Officers Serving During Examination Period

Robert F. Reilly served as the Clerk of the Court of Common Pleas for the period December 5, 2005 to December 31, 2009.

Paul McGarry served as Director of Probation Services for the period December 5, 2005 to February 6, 2007.

Larry Saba served as Director of Probation Services for the period February 7, 2007 to February 19, 2009.

Michael A. Vecchio served as Acting Director of Probation Services for the period February 19, 2009 to September 21, 2009 and Director from September 22, 2009 to December 31, 2009.



DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

Finding - Inadequate Internal Controls Over The Bank Account - Department Of Probation Services

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- There was inadequate accountability over funds held in escrow. Recorded obligations exceeded funds on hand by approximately \$23,224.
- There were 285 long outstanding checks totaling \$12,304, dated from October 29, 2007 to June 30, 2009, that were still outstanding as of December 31, 2009.

A good system of internal controls ensures that:

- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 90 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

This finding was cited in the prior examination for the period ending December 4, 2005.

Recommendation

We again recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

Finding - Inadequate Internal Controls Over The Bank Account - Department Of Probation
Services (Continued)

Management's Response

The Department of Probation Services responded as follows:

This finding has been addressed by Administration and outstanding checks, printed to victims and had not been cashed, are now up to date to 2011. Appropriate monies have been transferred to escheats and will be handled according to accounting standards.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the office comply with our recommendation.

During our next examination we will determine if the office complied with our recommendation.

DEPARTMENT OF PROBATION SERVICES
LUZERNE COUNTY
COMMENT
FOR THE PERIOD
DECEMBER 5, 2005 TO DECEMBER 31, 2009

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office prepare bank reconciliations on a monthly basis.
- That the office maintain a running balance in the check register.

During our current examination, we noted that the office complied with our recommendations.