

COPY

SUSQUEHANNA COUNTY AUDITORS

ANNUAL REPORT

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SUSQUEHANNA COUNTY
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CLERK OF COURTS

2020

Purdon's Pennsylvania Statutes and Consolidated Statutes
Title 16 P.S. Counties (Refs & Annos)
Chapter 1. The County Code (Refs & Annos)
Article XVII. Fiscal Affairs (Refs & Annos)
(b) Accounts, Audits and Reports by Controller or Auditors

16 P.S. § 1720
Formerly cited as PA ST 16 P.S. § 1721

§ 1720. Controller's or auditors' settlement of accounts; report to common pleas;
publications; financial report to Department of Community and Economic Development

Effective: December 24, 2018
Currentness

(a) The controller or auditors, as may be the case, shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. The controller or auditors shall, before the first day of July in every year, make a report, verified by oath or affirmation, to the county court of common pleas, unless upon due cause shown the court shall grant an extension of time, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county.

(b) Within ten days after making a report to the court of common pleas, notice that the report is available for public inspection shall be published one time in at least one newspaper of general circulation in the county as the controller or auditors may direct and shall be posted on the official publicly accessible Internet website of the county, but the aggregate cost of newspaper publication shall not exceed fifteen hundred dollars (\$1500) in any one year in any county, to be paid for out of the county treasury. The entire report, which shall include a concise summary, shall be available for public inspection in the office of the controller or auditors during regular business hours and on the official publicly accessible Internet website of the county. Such report may also be published in printed pamphlets at the cost of the county, the number and cost of such pamphlets to be determined by the controller or auditors and the county commissioners with consideration of current budget allocations.

(c) The controller shall also, on or before the date required by section 123 of the act of July 10, 1987 (P.L. 246, No. 47),¹ known as the "Municipalities Financial Recovery Act," or the first of July, whichever is first, make an annual report to the Department of Community and Economic Development of the financial condition of the county, on forms furnished by the Secretary of Community and Economic Development.

(d) Any controller or auditors refusing or neglecting to file a report with the Department of Community and Economic Development as required by this section shall, upon conviction in a summary proceeding brought at the instance of the department, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond said first day of July and costs. All fines recovered shall be for the use of the Commonwealth.

Credits

1955, Aug. 9, P.L. 323, § 1720. Amended 1965, Dec. 22, P.L. 1160, § 1; 1967, Oct. 5, P.L. 342, § 2; 1981, May 6, P.L. 49, No. 16, § 1, imd. effective; 2001, Dec. 17, P.L. 919, No. 107, § 3, effective in 60 days; 2006, Nov. 9, P.L. 1350, No. 142, § 2, imd. effective; 2018, Oct. 24, P.L. 931, No. 154, § 34, effective in 60 days [Dec. 24, 2018].

Footnotes

1 53 P.S. § 11701.123.

16 P.S. § 1720, PA ST 16 P.S. § 1720

Current through 2022 Regular Session Act 13. Some statute sections may be more current, see credits for details.

End of Document

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SUSQUEHANNA COUNTY AUDITOR'S ANNUAL RREPORT

2020

Account	Fund 62 Library	Account	DRS - Bail
Opening Balance 01/01/2020	\$501.12	Opening Balance 01/01/2020	\$0.01
Revenues	\$285,422.22	Revenues	\$0.00
Disbursements	\$281,662.62	Disbursements	\$0.00
Closing Balance 12/31/2020	\$4,260.72	Closing Balance 12/31/2020	\$0.01
Notes/Findings	None	Notes/Findings	Unnecessary ?
Account	Act 13 Bridges	Account	R&R- General- Old
Opening Balance 01/01/2020	\$460,115.12	Opening Balance 01/01/2020	\$223,243.11
Revenues	\$59,400.44	Revenues	\$5,416,300.32
Disbursements	\$481,214.39	Disbursements	\$5,621,359.49
Closing Balance 12/31/2020	\$38,301.17	Closing Balance 12/31/2020	\$18,183.94
Notes/Findings	None	Notes/Findings	Numerous
Account	Act 13 Impact Fees	Account	R&R General-New
Opening Balance 01/01/2020	\$3,248,463.95	Opening Balance 01/01/2020	(\$8.00)
Revenues	\$9,884,004.06	Revenues	\$618,519.41
Disbursements	\$10,484,095.79	Disbursements	\$569,579.28
Closing Balance 12/31/2020	\$2,648,372.22	Closing Balance 12/31/2020	\$48,932.13
Notes/Findings	None	Notes/Findings	None this account
Account	Act 56 Wireless Fund	Account	R&R Writ
Opening Balance 01/01/2020	\$85,286.09	Opening Balance 01/01/2020	\$20.00
Revenues	\$1,922,633.70	Revenues	\$5.00
Disbursements	\$1,661,566.09	Disbursements	\$1.00
Closing Balance 12/31/2020	\$346,353.70	Closing Balance 12/31/2020	\$24.00
Notes/Findings	None	Notes/Findings	

Account	Fund 30 Room Tax		Account	R&R Improvement
Opening Balance 01/01/2020	\$642.85		Opening Balance 01/01/2020	\$95,538.49
Revenues	\$150,099.54		Revenues	\$24,050.05
Disbursements	\$150,270.48		Disbursements	\$24,188.78
Closing Balance 12/31/2020	\$471.91		Closing Balance 12/31/2020	\$95,399.76
Notes/Findings	None		Notes/Findings	multiple-surcharge
Account	Fund 13 Hwy Aid		Account	R&R Municipal
Opening Balance 01/01/2020	\$538.61		Opening Balance 01/01/2020	\$119,490.79
Revenues	\$163,921.83		Revenues	\$1,299,858.80
Disbursements	\$155,042.45		Disbursements	\$1,168,815.60
Closing Balance 12/31/2020	\$9,417.99		Closing Balance 12/31/2020	\$250,533.99
Notes/Findings	None		Notes/Findings	None
Account	Delinquent Tax		Account	CYS
Opening Balance 01/01/2020	\$456,923.49		Opening Balance 01/01/2020	\$518,906.16
Revenues	\$4,047,321.33		Revenues	\$3,583,275.35
Disbursements	\$4,022,821.02		Disbursements	\$3,642,722.85
Closing Balance 12/31/2020	\$481,423.80		Closing Balance 12/31/2020	\$459,458.66
Notes/Findings	None		Notes/Findings	None
Account	DRS- General		Account	Fund 10 HAZMAT
Opening Balance 01/01/2020	\$6,432.13		Opening Balance 01/01/2020	\$256,311.20
Revenues	\$151,267.34		Revenues	\$120,309.34
Disbursements	\$153,436.89		Disbursements	\$263,124.29
Closing Balance 12/31/2020	\$4,262.58		Closing Balance 12/31/2020	\$113,496.25
Notes/Findings	None		Notes/Findings	None
Account	FUND 25 - DUI		Account	DRS - Fund 15
Opening Balance 01/01/2020	\$54,697.25		Opening Balance 01/01/2020	\$20,180.46
Revenues	\$26,848.40		Revenues	\$580,924.02
Disbursements	\$10,140.00		Disbursements	\$567,434.48
Closing Balance 12/31/2020	\$71,405.65		Closing Balance 12/31/2020	\$33,670.00
Notes/Findings	None		Notes/Findings	

Account	Fund 26 - Monument		Account	DRS - Incentive
Opening Balance 01/01/2020	\$24.32		Opening Balance 01/01/2020	\$121,430.40
Revenues	\$0.13		Revenues	\$60,248.42
Disbursements	\$0.00		Disbursements	\$97,875.60
Closing Balance 12/31/2020	\$24.45		Closing Balance 12/31/2020	\$83,803.22
Notes/Findings	None		Notes/Findings	
Account	Supervision Fund		Account	LEPC Contingency
Opening Balance 01/01/2020	\$227,113.93		Opening Balance 03/17/2020	\$0.00
Revenues	\$71,385.44		Revenues	\$176,147.25
Disbursements	\$101,662.43		Disbursements	\$0.00
Closing Balance 12/31/2020	\$196,836.94		Closing Balance 12/31/2020	\$176,147.25
Notes/Findings	None		Notes/Findings	
Account	Act 34 -Adoption		Account	Covid Cares Grant
Opening Balance 01/01/2020	\$3,000.00		Opening Balance 01/01/2020	\$0.00
Revenues	\$0.00		Revenues	\$3,813,841.62
Disbursements	\$0.00		Disbursements	\$3,813,578.80
Closing Balance 12/31/2020	\$3,000.00		Closing Balance 12/31/2020	\$262.82
Notes/Findings			Notes/Findings	
Account	Act 44		Account	Employee Fund
Opening Balance 01/01/2020	\$31,438.57		Opening Balance 01/01/2020	\$1,580.55
Revenues	\$30,285.84		Revenues	\$644.13
Disbursements	\$27,263.03		Disbursements	\$795.00
Closing Balance 12/31/2020	\$34,461.38		Closing Balance 12/31/2020	\$1,429.68
Notes/Findings			Notes/Findings	
Account			Account	
Opening Balance 01/01/2020			Opening Balance 01/01/2020	
Revenues			Revenues	
Disbursements			Disbursements	
Closing Balance 12/31/2020	\$0.00		Closing Balance 12/31/2020	\$0.00

Notes/Findings			Notes/Findings		
Account			Account		
Opening Balance 01/01/2020			Opening Balance 01/01/2020		
Revenues			Revenues		
Disbursements			Disbursements		
Closing Balance 12/31/2020		\$0.00	Closing Balance 12/31/2020		\$0.00
Notes/Findings			Notes/Findings		

Account	Jail Account (New)	Account	Ag Preserve	
Opening Balance 01/01/2020	\$0.00	Opening Balance 01/01/2020	\$414,931.35	
Revenues	\$60.00	Revenues	\$54,363.50	
Disbursements	\$40.00	Disbursements	\$218,488.99	
Closing Balance 12/31/2020	\$20.00	Closing Balance 12/31/2020	\$250,805.86	
Notes/Findings	Service chg monthly not proper set up	Notes/Findings		
Account	Act 13 Money Mkt.	Account	Cap Equip- Trans	
Opening Balance 03/17/2020	\$4,000,000.00	Opening Balance 01/01/2020	\$979.34	
Revenues	\$26,182.78	Revenues	\$642,596.47	
Disbursements	(\$25,163.27)	Disbursements	\$624,401.71	
Closing Balance 12/31/2020	\$4,001,019.51	Closing Balance 12/31/2020	\$19,174.10	
Notes/Findings	None	Notes/Findings		
Account	County Gen Fund	Account	Clean and Green	
Opening Balance 01/01/2020	\$3,435,238.73	Opening Balance 01/01/2020	\$124,808.98	
Revenues	\$37,391,698.39	Revenues	\$15,210.31	
Disbursements	\$34,758,880.05	Disbursements	\$0.00	
Closing Balance 12/31/2020	\$6,068,057.07	Closing Balance 12/31/2020	\$140,019.29	
Notes/Findings		Notes/Findings		
Account	Inmate Trust	Account	Marcellus Legacy	
Opening Balance 01/01/2020	\$34,810.00	Opening Balance 01/01/2020	\$79,902.73	
Revenues	\$94,673.43	Revenues	\$34,804.26	
Disbursements	\$90,725.10	Disbursements	\$0.00	
Closing Balance 12/31/2020	\$38,758.33	Closing Balance 12/31/2020	\$114,706.99	
Notes/Findings	Receipts needed Notes sent	Notes/Findings		

Account	Inmate Welfare		Account	Hazard Mit	
Opening Balance 01/01/2020	\$21,265.81		Opening Balance 01/01/2020	\$47,710.18	
Revenues	\$9,503.42		Revenues	\$258.92	
Disbursements	\$13,033.25		Disbursements	\$1.49	
Closing Balance 12/31/2020	\$17,735.98		Closing Balance 12/31/2020	\$47,967.61	
Notes/Findings			Notes/Findings		
Account	Act 78 -911		Account	Shared Ride	
Opening Balance 01/01/2020	\$158,384.25		Opening Balance 01/01/2020	\$14,648.42	
Revenues	\$1,816,822.69		Revenues	\$750,166.50	
Disbursements	\$1,811,625.52		Disbursements	\$755,124.35	
Closing Balance 12/31/2020	\$163,581.42		Closing Balance 12/31/2020	\$9,690.57	
Notes/Findings			Notes/Findings		
Account	Act 89 Fund 13		Account	Record Improve	
Opening Balance 01/01/2020	\$88,450.51		Opening Balance 01/01/2020	\$51,289.52	
Revenues	\$53,960.94		Revenues	\$18,372.11	
Disbursements	\$100,122.15		Disbursements	\$26,217.00	
Closing Balance 12/31/2020	\$42,289.30		Closing Balance 12/31/2020	\$43,444.63	
Notes/Findings			Notes/Findings		
Account	Act 165 Hazmat Response		Account	OAG Task Force	
Opening Balance 01/01/2020	\$28,601.58		Opening Balance 01/01/2020	\$1.33	
Revenues	\$125.59		Revenues	\$22,210.76	
Disbursements	\$11,343.71		Disbursements	\$21,304.40	
Closing Balance 12/31/2020	\$17,383.46		Closing Balance 12/31/2020	\$907.69	
Notes/Findings			Notes/Findings		
Account	DA Law Enforcement		Account	Clerk of Courts	
Opening Balance 01/01/2020	\$4,189.14		Opening Balance 01/01/2020	\$132,064.59	
Revenues	\$3.90		Revenues	\$622,132.28	
Disbursements	\$660.54		Disbursements	\$670,351.08	
Closing Balance 12/31/2020	\$3,532.50		Closing Balance 12/31/2020	\$83,845.79	
Notes/Findings			Notes/Findings		

Account	DA General Fund		Account	Prothonotary	
Opening Balance 01/01/2020	\$12,827.12		Opening Balance 01/01/2020	\$31,916.90	
Revenues	\$35,396.19		Revenues	\$172,468.36	
Disbursements	\$8,897.17		Disbursements	\$174,659.97	
Closing Balance 12/31/2020	\$39,326.14		Closing Balance 12/31/2020	\$29,725.29	
Notes/Findings			Notes/Findings		
Account	DA Drug Enforcement		Account	Hollister	
Opening Balance 01/01/2020	\$3,615.50		Opening Balance 01/01/2020	\$5,281.74	
Revenues	\$1.71		Revenues	\$140,663.27	
Disbursements	\$270.00		Disbursements	\$140,400.22	
Closing Balance 12/31/2020	\$3,347.21		Closing Balance 12/31/2020	\$5,544.79	
Notes/Findings			Notes/Findings		
Account	Reg&Rec Inheritance		Account	Cordner	
Opening Balance 01/01/2020	\$15,571.34		Opening Balance 01/01/2020	\$21,725.56	
Revenues	\$3,348,436.70		Revenues	\$449,129.14	
Disbursements	\$3,349,491.84		Disbursements	\$430,309.11	
Closing Balance 12/31/2020	\$14,516.20		Closing Balance 12/31/2020	\$40,545.59	
Notes/Findings			Notes/Findings		
Account	Act 13 - CD		Account	Brainard	
Opening Balance 01/01/2020	\$10,000,000.00		Opening Balance 01/01/2020	\$10,853.40	
Revenues	\$92,187.12		Revenues	\$289,232.54	
Disbursements	\$4,092,187.12		Disbursements	\$277,986.06	
Closing Balance 12/31/2020	\$6,000,000.00		Closing Balance 12/31/2020	\$22,099.88	
Notes/Findings			Notes/Findings		
Account			Account		
Opening Balance 01/01/2020			Opening Balance 01/01/2020		
Revenues			Revenues		
Disbursements			Disbursements		
Closing Balance 12/31/2020	\$0.00		Closing Balance 12/31/2020	\$0.00	

Notes/Findings			Notes/Findings		
Account			Account		
Opening Balance 01/01/2020			Opening Balance 01/01/2020		
Revenues			Revenues		
Disbursements			Disbursements		
Closing Balance 12/31/2020		\$0.00	Closing Balance 12/31/2020		\$0.00
Notes/Findings			Notes/Findings		

Findings Susquehanna County Audit Report 2020

Register and Recorder- General Fund New Account-

New account opened in this year. Beginning balance a negative. No opening account should be opened with a negative balance. Question as to circumstances on a negative balance start.

Domestic Relations-

Questioning of necessity of account. Little or no activity within account during year. Maintaining account with no activity creates extra work for accounting, auditing, and preparing monthly reports. Could this particular account either be eliminated or go to an annual report and audit, as opposed to current monthly reports and audit?

Jail Account New-

Account was opened in this year without any starting balance. The bank charged non activity fees of \$10 monthly. This continued for a period of four months creating a situation of unnecessary charges if deposits had been made when the account was opened. Accounts should not be opened without immediate deposit to eliminate any non-activity fees.

Jail Inmate Trust Account-

Multiple checks listed on journal lacking identification as to recipient. Missing two checks on journal, #1841 and #1870. No indication as to outstanding checks and deposits. There are six deposits not listed on journal. 2/28 \$2683.62 - 5/7 \$2689.38 - 6/30 \$6088.24 - 9/2 \$7782.41 - 10/29 \$3861.98 – 12/30 \$2269.29. Missing these deposits yet running balance listed on journal is same as bank which includes these missing deposits. Multiple checks appear to be as old as 10 years. These should be escheated. There should be receipts documenting all checks. Some did not have, many made out to the warden.

Register and Recorder- General Fund Old Account-

This account had not balanced since July 0f 2018. It was determined by the Auditors, Commissioners, and Register and Recorder that outside help was warranted. Two individuals were engaged to reconcile this account as well all accounts of this office. Each individual took a year (2019 and 2020) and went about reconciling each account month by month. Many errors were discovered and corrected. These included depositing to wrong accounts, improper entries, and improper transfers. Better attention to detail is necessary by this office to properly present accounts for audit.

Register and Recorder – Improvement Account

This account, as well as all accounts of the Register and Recorder, were contracted out by the County Commissioners for the purpose of finishing the accounts accurately without any discrepancies for the years 2019 and 2020. When working on the year of 2020 the contractor brought to our attention that 10 checks were drawn out and paid to Christine Lee in the amount of \$1000 each for a total of \$10000. Upon investigation it was determined that the individual was a family member of the Register and Recorder and had not been approved by the County Commissioners as required by the Records Improvement Act (P.L. 310, No.8). It was found that no scope of work or detailed reports of findings from the work existed.

Register and Recorder- Municipal Account-

As of 12/31, showing uncleared deposit from May 2020 in the amount of \$1343.33. The Register and Recorder is unresponsive when asked for clarifications and additional information.

Summary-

Many of these findings are efforts to improve efficiency and transparency. They require very little change. We do find that the Register and Recorder's office has issues that need resolution. We agree with the outside auditors in their recommendations of 10/1/2021 and urge that they be implemented. They are attached to this filing for reference. There appears to be unqualified expenses. These require the assigning of a surcharge as defined in the county code. We have not been able to complete a thorough and complete investigation due to the obstruction of the county in not providing the necessary resources through funding for legal counsel to competently prepare.

Surcharge Section:

The County Auditors have the duty to complete the audit, settlement, and adjustment of the accounts of all county officers at the end of each fiscal year and other delineated accounts within the county. 16 P.S. §1720(a), §1720.1 and §1724.1. The audit, settlement and adjustment of the county accounts by the County Auditors shall address “[t]he amount of any balance or shortage, or of any expenditure of a kind, or made in a manner, prohibited or not authorized by statute, which causes a financial loss to the county” and same shall be “a surcharge against any officer against whom such balance or shortage shall appear, or who by vote, act or neglect, has permitted or approved such expenditure.” 16 P.S. §1730(b). However, “no elected or appointed official of a county shall be surcharged for any act, error or omission in excess of the actual financial loss sustained by the county, and any surcharge shall take into consideration as its basis the results of such act, error or omission and the results had the procedure been strictly according to law.” *Id.* “The provisions hereof limiting the amount of any surcharge shall not apply to cases involving fraud or collusion on the part of officers, nor to any penalty enuring to the benefit or payable to the Commonwealth.” *Id.*

With the aforesaid in mind, the County Auditors were advised by the Susquehanna County Commissioners that unauthorized expenditures were made by the Susquehanna County Recorder of Deeds and Register of Wills (“Recorder”) office during the 2020 calendar year. The County Commissioners also referred the matter to the Pennsylvania Auditor General’s office (*See Letter of February 23, 2021, from Commissioners to Auditor General Timothy DeFoor attached hereto as Exhibit “A” and incorporated herein by reference*) and the Susquehanna County District Attorney’s Office, which then referred the matter to the Pennsylvania Attorney General’s office. Upon becoming aware of the issue, the County Auditors initiated an investigation by requesting documentation from the County Commissioners and the Recorder’s office. Both offices responded to the County Auditors’ requests. After obtaining said documents, the County Auditors wished to further investigate the matter by conducting depositions of the various involved parties. However, the County Commissioners refused to fund the investigation and the County Auditors were left with only the documentary evidence to make their decision.

The documentary evidence establishes the following facts:

1. On January 3, 2020, Michelle Estabrook, Susquehanna County Recorder of Deeds, Register of Wills and Clerk of the Orphans’ Court, penned a letter to the Susquehanna County Commissioners advising them that she had “hired an independent auditor to help correct [her] Quicken program.” Ms. Estabrook stated that she had “problems with [her] general account and the previous Quicken program.” She had hoped that the County Auditors could assist her with the issues, but resolution of the problems persisted. Ms. Estabrook enclosed with her letter an invoice for January, 2020, for work completed by the independent auditor, Christine Lee, and advised that the payment would be made from the “Recorders Improvement Fund” and not the “County Records Fund”. Included with the letter were a letter and invoice from Christine Lee. *Copies of the letter and enclosures are attached hereto collectively as Exhibit “B” and incorporated herein by reference.*

2. Ms. Estabrook's request was placed on the agenda for the Commissioners' January 8, 2020, meeting. *A copy of the January 8, 2020, Commissioners' Meeting Agenda is attached hereto as Exhibit "C" and incorporated herein by reference.*
3. According to the Commissioners' letter of February 23, 2021, to the Auditor General's office, Ms. Estabrook's request was removed from the agenda prior to the Commissioners' January 8, 2020, meeting because the Commissioners discovered the independent auditor was a member of Ms. Estabrook's family. *A copy of the revised and completed January 8, 2020, Commissioners' Meeting Agenda is attached hereto as Exhibit "D" and incorporated herein by reference. See also Exhibit "A".*
4. The Commissioners claim that upon discovering the relationship, they "informed the Register and Recorder that they would not support hiring a family member as [they] felt it was an ethical issue, but would support a local independent auditor or accountant." *See also Exhibit "A".* No documentary evidence was produced by the Commissioners supporting their allegation that Ms. Estabrook was made aware of their decision.
5. Also on February 23, 2021, the County Auditors issued a letter to the County Commissioners seeking documentation for the authorization of the total expenditure of \$8,000.00, in \$1,000.00 checks made payable to Ms. Lee by Ms. Estabrook. *A copy of the County Auditors' letter dated February 23, 2021, is attached hereto as Exhibit "E" and incorporated herein by reference.*
6. In response to the County Auditors' request for documents, Ms. Estabrook provided a report from Ms. Lee, dated April 12, 2021, which explains the efforts that Ms. Lee put forth in attempting to reconcile the negative balance in both the Writ Account and Municipal Account. She states in her report that the negative balance had existed since 2004, prior even to when Ms. Estabrook took office. The report explains her methodology in attempting to resolve the issue. Ms. Estabrook also provided various documents that may evidence the issues that Ms. Lee was addressing, but without testimony to verify, the County Auditors are unable to rely upon the documents as a basis for their conclusions. *A copy of the Report is attached hereto as Exhibit "F" and incorporated by reference.*
7. No documentary evidence exists that contradicts Ms. Lee's efforts. Nevertheless, on April 12, 2021, in addition to submitting her Report, Ms. Lee also submitted her resignation. She states that "[d]ue to the fact that the county feels the need to have additional personnel reviewing and editing the financial accounts for this office, I am unable to effectively and accurately continue reviewing the accounts for the negative discrepancy I have been asked to find. As such I will no longer be working on this project for this office." *A copy of Ms. Lee's letter of resignation is attached hereto as Exhibit "G" and incorporated by reference.*

8. Ms. Estabrook also provided twelve (12) \$1,000.00 invoices from Ms. Lee and accounting reports evidencing payments were made to Ms. Lee from Improvement Account funds. Ms. Estabrook's production of documents was forthright and without purpose of evasion.

Pursuant to 42 P.S. §21052.1 a county improvement fund was established by the General Assembly to support development and improvement of office records management activities and systems in the office of the recorder of deeds. 42 P.S. §21052.1(b)(1). Expenditures from the improvement fund, however, must be "in accordance with regular county budgeting, contracting and procurement practices." *Id.* Only County Commissioners are authorized by law to enter into contracts for the county. 16 P.S. §1801; *Davis, Murphy, Niemiec and Smith v. McNett*, 665 A.2d 1322, 1325 (Pa. Cmwlth. 1995). "[S]trict compliance with Section 1801 is mandatory; there can be no implied authority granted to the Register and Recorder to make a contract for the county, and an oral contract with a county, even if made by all the commissioners, is unenforceable." *Id.* "[E]ven if the county's actions coincide with the terms of an oral agreement, absent written evidence thereof, such actions cannot be deemed to ratify and make enforceable the contract." *Id.*

Simply, there is no evidence of record that Ms. Estabrook secured the appropriate authority of the Commissioners to engage the services of Ms. Lee. In essence, Ms. Estabrook's acquisition of Ms. Lee's services was not "in accordance with regular county budgeting, contracting and procurement practices". For that reason, Ms. Estabrook shall be surcharged \$10,000.00 for the payments made to Ms. Lee in 2020.

SUSQUEHANNA COUNTY COMMISSIONERS

A

Elizabeth M. Arnold, Chairman
Alan M. Hall, Vice Chairman
Judith Herschel, Commissioner

570-278-4600 (Phone)
570-278-9268 (Fax)



Rebekah Hubbard, Chief Clerk
Francis X. O'Connor, Solicitor

PO Box 218
31 Lake Avenue
Montrose, PA 18801

February 23, 2021

Auditor General Timothy DeFoor
Finance Building 613 North Street Room 229
Harrisburg, PA 17120-0018

Dear Auditor General,

The County Commissioners of Susquehanna County are asking for an investigation into the financial accounts of the Register Recorder Michelle Estabrook. As you will see through the documentation that is being provided to you, there is questionable transactions that have taken place.

Please see attached letter, attachment A. This letter is from the County Auditor Sue Jennings dated February 22, 2019. The letter explains the condition of the accounts in the referenced department. The second letter, attachment B, is an additional letter from the County Auditors dated August 29, 2019. This document again demonstrates the condition of the accounts in that referenced office.

The Commissioners have had several conversations with the Auditors and the Register Recorder over the conditions of the books in that office. We have been assured over and over again by the Auditors and Register and Recorder, that both agencies are working together to resolve the problems as indicated in attachment C. This letter was dated June 29, 2020 from the County Auditors to the County Commissioners.

In September the County Auditors sent an additional letter to the Register and Recorder again in regards to her accounts. This letter is attachment D, which sets the stage of an ultimatum, which in turn led to a discussion between the Auditors, Register and Recorder, Treasurer, and the County Commissioners. At this meeting the Commissioners offered assistance by moving forward to have an internal employee and an outside local accounting firm fix 2018, 2019, and 2020. The Commissioners also agreed to purchase Quickbooks for the Register and Recorder office. All felt that this would result in a positive solution to the record keeping issue. It did not take long and the internal help that was provided was able to rebuild the balance of 2018, which was then turned over to the County Auditors. The internal help was then able to rebuild 2019 and that also was submitted to the County Auditor's. The outside accounting firm was rebuilding 2020 when questionable transactions were discovered. In addition, we also were informed that other accounts existed that neither the Auditors or the Treasurer were aware of. This led to the Commissioners issuing a letter to the Auditors, attachment E. This letter is self-explanatory.

Attachment F is a letter from the Register Recorder to the Commissioners informing us that she was hiring an independent auditor to help with her books. This letter was dated January 3, 2020. There were no open positions created by the salary board for this position. Attachment G is a copy of the Commissioners meeting agenda for January 8, 2020. As you can see item number 16 is the agenda item for hiring the independent auditor. Just before the Commissioners meeting on the 8th the Commissioners learned that this individual was a family member to the Register and Recorder. The Commissioners immediately pulled the item from the agenda, and informed the Register and Recorder that they would not support hiring a family member as we felt it was an ethical issue, but would support a local independent auditor or accountant. Attachment H which was the final agenda for the January 8, 2020 Commissioners meeting that removed the aforementioned item.

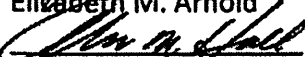
On February 23, 2021 we received attachment I from the County Auditors, questioning 8 checks each totaling \$1000 each, made out to the apparent family member of the Register and Recorder. In addition, we also received a letter from the outside accounting firm, attachment J, which indicates paying of a total of \$10,000 during 2020 to what the Commissioners were informed to be a family member of the Register and Recorder. We have also enclosed attachment K which is the bank statements showing the 10 transactions over the year.

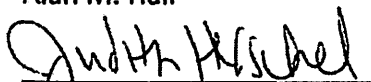
Attachment L is a copy of the law covering the records improvement for the Register and Recorders office. It also appears to be a stretch to use these funds for paying someone to reconcile your books. The document also provides that moneys spent must follow procurement practices and as stated earlier this document the expense was never approved in a Commissioners meeting. It should also be noted that on some of the checks only contained one signature, that of the Register and Recorder, which as a potential family member would also question the ethical boundaries of this transaction. Also, during this entire period, the Register and Recorder had many opportunities to inform the Commissioners that she had hired someone after she was told not to. It should also be mentioned that several years ago the salary board at the request of the Register and Recorder created a higher-level position for a First Deputy that would also handle the books, as of this date it is our knowledge that the First Deputy is not allowed access. Finally, there is no evidence that the services paid for were supplied, as the evidence shows that the Commissioners had to hire other individuals to complete the books. Other concerns at this point would lead to questioning if the person receiving the \$10,000 actually received a 1099, to be in compliance with the IRS and not in violation.

Please review the information provided and investigate the situation to determine the required actions to be taken.

Thank You

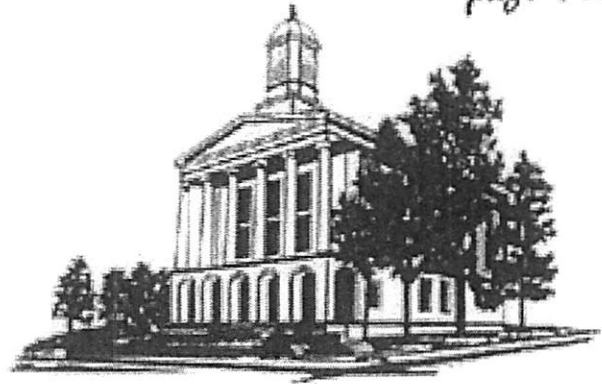

Elizabeth M. Arnold


Alan M. Hall


Judith Herschel

Michelle Estabrook

Recorder of Deeds - Register of Wills
Clerk of the Orphans' Court
Susquehanna County
PO Box 218
Montrose, PA 18801
(570) 278-4600
regrec@susqco.com



January 3, 2020

Susquehanna County Commissioners
31 Lake Avenue
Montrose, PA 18801

Dear Commissioners:

I have hired an independent auditor to help correct my Quicken program. I have had problems with my general account and the previous Quicken program. I had hoped the county auditors would be able to help with this matter, but did not have any luck.

Attached is an invoice for January 2020 for this work. The money to pay for this will be coming from my Records Improvement Fund not the Count Records Fund. If you have any questions please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Michelle Estabrook".

Michelle Estabrook

Christine Lee
4 Countryside Ave Berlin NH 03570
603.348.4784
christine.lee1@snhu.edu
BS Accounting - Southern New Hampshire University

December 31, 2019

To Whom It May Concern:

Attached, please find the monthly invoice for my subcontracting work of Quicken for the Register & Records Office of Susquehanna County, Pennsylvania.

These invoices are due and payable by the 15th of each month for the timeframe of January through December 2020.

Checks should be made payable to Christine Lee and mailed to the address above.

Thank you.

Christine Lee

Christine Lee
Independent Accountant

INVOICE

4 Countryside Ave
Berlin, NH 03570
Phone 603.348.4764
Email: christine.lee1@snhu.edu

INVOICE # 2020-01
DATE : 12/31/2019

TO
Michelle Estabrook
Susquehanna County Register & Recorder Office
PO Box 218
Montrose, PA 18801
Phone 570.2788.4600

FOR Quicken Reconciliation

Description	Amount
Quicken Reconciliation - January 2020	\$1,000.00
Total	\$1,000.00

Make all checks payable to Christine Lee
Payment is due by the 15th of the month
If you have any questions concerning this invoice, contact Christine Lee | 603.348.4764 |
christine.lee1@snhu.edu

THANK YOU FOR YOUR BUSINESS

④

C

Susquehanna County Commissioners
January 8, 2020
Agenda

Commissioner called the Meeting to order at a.m. in the Commissioners' Meeting Room.

Pledge of Allegiance to the Flag.

Present: Commissioners Arnold, Hall, and Herschel.

1. Motion by Commissioner to approve the minutes of the December 18, 2019 Commissioners' Meeting.
Second Commissioner
2. Motion by Commissioner to recess the Commissioners' meeting and open the Salary Board meeting at a.m.
Second by Commissioner

Return to the Commissioners' Meeting at a.m.

3. Motion by Commissioner to ratify or approve the following:
 - Cash Disbursement Journal dated 12/18/2019 for \$443,586.65 for General Expenses
 - Cash Disbursement Journal dated 12/19/2019 for \$6,084.03 for PLIGIT Expenses
 - Cash Disbursement Journal dated 12/24/2019 for \$222,470.48 for Net Wages
 - EFTPS payment dated 12/24/2019 for \$73,416.19 for Federal Payroll Taxes
 - Electronic payment dated 12/24/2019 for \$9509.85 for State Withholding Taxes
 - Electronic payment dated 12/24/2019 for \$20,071.21 for Employee Retirement
 - Electronic payment dated 12/24/2019 for \$1236.80 for PA SCDU
 - Cash Disbursement Journal dated 12/30/2019 for \$22,149.24 for PLIGIT Expenses
 - Cash Disbursement Journal dated 12/31/2019 for \$704,66.96 for General Expenses
 - Cash Disbursement Journal dated 1/3/2020 for \$221,336.57 for Net Wages
 - EFTPS payment dated 1/3/2020 for \$76,518.32 for Federal Payroll Taxes
 - Electronic payment dated 1/3/2020 for \$1236.80 for PA SCDU
 - Electronic payment dated 1/3/2020 for \$20,537.59 for Employee Retirement
 - Electronic payment dated 1/3/2020 for \$9,690.85 for State Withholding Taxes
 - Cash Disbursement Journal dated 1/3/2020 for \$72,923.02 for Children & Youth
 - Cash Disbursement Journal dated 1/6/2020 for \$22,421.41 for PLIGIT ExpensesSecond Commissioner
4. Motion by Commissioner to ratify and/or approve the following seminar requests and/or payment for seminar requests:
 - Elizabeth Arnold and Judy Herschel, Commissioners, Excellence in County Government, Harrisburg, 2020, Total Cost \$1700.00, Cost to County \$1700.00.
 - Scott Aylesworth and Ralph Schwartz, EMA, Quarterly NEPRCTTF meetings, various locations, 3/18/2020, 6/17/2020, 9/16/2020, 12/16/2020, Total Cost \$0, Cost to County \$0.
 - Scott Aylesworth and Ralph Schwartz, EMA, PEMA 2020 IST Sessions, Times and dates TBD, Total Cost \$0, Cost to County \$0.
 - Delliecia Roget, SCCF, DOC Basic Training, Harrisburg, PA, 1/20/2020-2/21/2020, Total Cost \$1150.00, Cost to County \$1150.00.

- **David Lindquist, 911, Emergency Medical Dispatch Course, Endwell, NY. 1/6/2020-1/8/2020, Total Cost \$425.00, Cost to County \$425.00.**
 - **Ashley Corbin, SCCF, DOC Basic Training, Harrisburg, PA, 1/20/2020-2/21/2020, Total Cost \$1150.00, Cost to County \$1150.00.
Second Commissioner**
5. **Motion by Commissioner to ratify and accept, with regret, the resignation of Donald MacRae Jr. from the position of County Detective/SRO, effective December 31, 2019, per the recommendation of District Attorney Marion O'Malley.
Second Commissioner**
 6. **Motion by Commissioner to join the National Association of Counties (NACo), effective January 1, 2020 to December 31, 2020.
Second Commissioner**
 7. **Motion by Commissioner to ratify and accept, with regret, the resignation of Bill Kelley Sr. from the Susquehanna County Economic Development Advisory Board, effective December 19, 2019.
Second Commissioner**
 8. **Motion by Commissioner to approve the appointment of Robert Heed II, Montrose, to the Susquehanna County Economic Development Advisory Board, effective immediately to fill the open position through the expiration of that term December 31, 2021.
Second Commissioner**
 9. **Motion by Commissioner to enter into an agreement with Optical Storage Solutions, Inc, Lebanon, PA, for software maintenance and support of Landex/Oracle database, annual cost of \$22,780.00, effective January 1, 2020 to December 31, 2020, per the recommendation of Register and Recorder, Michelle Estabrook.
Second Commissioner**
 10. **Motion by Commissioner to enter into an Intergovernmental Agreement with Wayne County Correctional Facility for the housing of Susquehanna County Inmates, at a cost of \$65.00 per day, effective January 1, 2020 through December 31, 2020, per the recommendation of Warden Mark Shelp.
Second Commissioner**
 11. **Motion by Commissioner to appropriate \$40,000 in county matching funds for the agricultural easement purchases for the 2020 program year beginning January 1, 2020.
Second Commissioner**
 12. **Motion by Commissioner to advertise for public bid the following vehicles: 2013 Chevrolet Traverse and 2013 Chevrolet Equinox, in newspaper and on municibid.com.
Second Commissioner**
 13. **Motion by Commissioner to ratify and approve the termination of Anthony McManus from the position of Full-Time Corrections Officer, effective January 2, 2020, per the recommendation of Warden Mark Shelp.
Second Commissioner**

14. Motion by Commissioner to ratify and approve the transfer of Matthew Torres from the position of part-time Corrections Officer to the open, union eligible position of full-time Corrections Officer, \$14.51 per hour, effective January 2, 2020, with a six-month probationary period and benefits according to the Jail Bargaining Unit Contract and the County Policy Manual, per the recommendation of Warden Mark Shelp.

Second Commissioner

15. Motion by Commissioner to sign the Maintenance and Service Agreement between the Pennsylvania District Attorneys' Institute and Susquehanna County for the period of January 1, 2020, through December 31, 2020, for the Savin Software used in the District Attorney's Office and the Susquehanna county Correctional Facility.

Susquehanna County is responsible for 0% of the maintenance fee.

Second Commissioner

16. Motion by Commissioner to ratify and accept the subcontracting services of Christine Lee, Berlin, NH, for the reconciling of Quicken for the Register and Records Office, invoices will be paid using the Records Improvement funds and not County Funds, per the recommendation of Register and Recorder, Michelle Estabrook.

Second Commissioner

Public Comment:

17. Motion by Commissioner to close the Commissioners' Meeting.
Second Commissioner

Commissioner Arnold declared the Commissioners' Meeting adjourned at a.m.

D

**Susquehanna County Commissioners
January 8, 2020
Agenda**

Commissioner called the Meeting to order at a.m. in the Commissioners' Meeting Room.

Pledge of Allegiance to the Flag.

Present: Commissioners Arnold, Hall, and Herschel.

- **Public Comments & Public comments on the agenda items:**

Employees Years of Service Recognition: 5 Year Incremental Anniversaries

- | | | |
|-------------------------|------------------------|-----------------|
| • Donald Bennett | Sheriff | 25 Years |
| • Reta Wallikas | Adult Probation | 20 Years |
| • Gregory Rosar | Jail | 5 Years |

1. **Motion by Commissioner to close public comment.
Second Commissioner**

2. **Motion by Commissioner to approve the minutes of the December 18, 2019
Commissioners' Meeting.
Second Commissioner**

3. **Motion by Commissioner to approve the minutes of the January 6, 2020
Organizational Meeting.
Second Commissioner**

4. **Motion by Commissioner to ratify or approve the following:**
 - **Cash Disbursement Journal dated 12/18/2019 for \$443,586.65 for General Expenses**
 - **Cash Disbursement Journal dated 12/19/2019 for \$6,084.03 for PLIGIT Expenses**
 - **Cash Disbursement Journal dated 12/24/2019 for \$222,470.48 for Net Wages**
 - **EFTPS payment dated 12/24/2019 for \$73,416.19 for Federal Payroll Taxes**
 - **Electronic payment dated 12/24/2019 for \$9509.85 for State Withholding Taxes**
 - **Electronic payment dated 12/24/2019 for \$20,071.21 for Employee Retirement**
 - **Electronic payment dated 12/24/2019 for \$1236.80 for PA SCDU**
 - **Cash Disbursement Journal dated 12/30/2019 for \$22,149.24 for PLIGIT Expenses**
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 - **Cash Disbursement Journal dated 1/3/2020 for \$221,336.57 for Net Wages**
 - **EFTPS payment dated 1/3/2020 for \$76,518.32 for Federal Payroll Taxes**
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 - **Electronic payment dated 1/3/2020 for \$20,537.59 for Employee Retirement**
 - **Electronic payment dated 1/3/2020 for \$9,690.85 for State Withholding Taxes**
 - **Cash Disbursement Journal dated 1/3/2020 for \$72,923.02 for Children & Youth**
 - **Cash Disbursement Journal dated 1/6/2020 for \$22,421.41 for PLIGIT Expenses****Second Commissioner**

5. **Motion by Commissioner to ratify and/or approve the following seminar**

requests and/or payment for seminar requests:

- Elizabeth Arnold and Judy Herschel, Commissioners, Excellence in County Government, Harrisburg, 2020, Total Cost \$1700.00, Cost to County \$1700.00.
 - Scott Aylesworth and Ralph Schwartz, EMA, Quarterly NEPRCTTF meetings, various locations, 3/18/2020, 6/17/2020, 9/16/2020, 12/16/2020, Total Cost \$0, Cost to County \$0.
 - Scott Aylesworth and Ralph Schwartz, EMA, PEMA 2020 IST Sessions, Times and dates TBD, Total Cost \$0, Cost to County \$0.
 - Delliencia Roget, SCCF, DOC Basic Training, Harrisburg, PA, 1/20/2020-2/21/2020, Total Cost \$1150.00, Cost to County \$1150.00.
 - David Lindquist, 911, Emergency Medical Dispatch Course, Endwell, NY. 1/6/2020-1/8/2020, Total Cost \$425.00, Cost to County \$425.00.
 - Ashley Corbin, SCCF, DOC Basic Training, Harrisburg, PA, 1/20/2020-2/21/2020, Total Cost \$1150.00, Cost to County \$1150.00.
- Second Commissioner
6. Motion by Commissioner to ratify and accept, with regret, the resignation of Donald MacRae Jr. from the position of County Detective/SRO, effective December 31, 2019, per the recommendation of District Attorney Marion O'Malley.
Second Commissioner
 7. Motion by Commissioner to join the National Association of Counties (NACO), at a membership cost of \$867.00, effective January 1, 2020 to December 31, 2020.
Second Commissioner
 8. Motion by Commissioner to ratify and accept, with regret, the resignation of Bill Kelley Sr. from the Susquehanna County Economic Development Advisory Board, effective December 19, 2019.
Second Commissioner
 9. Motion by Commissioner to approve the appointment of Robert Heed II, Montrose, to the Susquehanna County Economic Development Advisory Board, effective immediately to fill the open position through the expiration of that term December 31, 2021.
Second Commissioner
 10. Motion by Commissioner to enter into an agreement with Optical Storage Solutions, Inc, Lebanon, PA, for software maintenance and support of Landex/Oracle database, annual cost of \$22,780.00, effective January 1, 2020 to December 31, 2020, per the recommendation of Register and Recorder, Michelle Estabrook.
Second Commissioner
 11. Motion by Commissioner to enter into an Intergovernmental Agreement with Wayne County Correctional Facility for the housing of Susquehanna County Inmates, at a cost of \$65.00 per day, effective January 1, 2020 through December 31, 2020, per the recommendation of Warden Mark Shelp.
Second Commissioner
 12. Motion by Commissioner to appropriate \$40,000 in county matching funds for the agricultural easement purchases for the 2020 program year beginning January 1, 2020.

Second Commissioner

13. Motion by Commissioner to advertise for public bid the following vehicles: 2013 Chevrolet Traverse (VIN #1GNKVGKD1DJ142805) and 2013 Chevrolet Equinox (2GNFLCEK8D6327196), in the newspaper and on municibid.com.
Second Commissioner
14. Motion by Commissioner to ratify and approve the termination of Anthony McManus from the position of Full-Time Corrections Officer, effective January 2, 2020, per the recommendation of Warden Mark Shelp.
Second Commissioner
15. Motion by Commissioner to ratify and approve the transfer of Matthew Torres from the position of part-time Corrections Officer to the open, union eligible position of full-time Corrections Officer, \$14.51 per hour, effective January 2, 2020, with a six-month probationary period and benefits according to the Jail Bargaining Unit Contract and the County Policy Manual, per the recommendation of Warden Mark Shelp.
Second Commissioner
-
16. Motion by Commissioner to sign the Maintenance and Service Agreement between the Pennsylvania District Attorneys' Institute and Susquehanna County for the period of January 1, 2020, through December 31, 2020, for the Savin Software used in the District Attorney's Office and the Susquehanna county Correctional Facility.
Susquehanna County is responsible for 0% of the maintenance fee.
Second Commissioner
-
17. Motion by Commissioner to eliminate, with regret, the services of Michael J. Giangrieco as County Solicitor, effective January 8, 2020, health benefits will extend until January 31, 2020.
Second Commissioner
18. Motion by Commissioner to approve the hiring of Francis X. O'Connor as County Solicitor, effective January 8, 2020, at a salary of \$37,500 per year, varied hours, , with six-month probationary period, benefits according to the Government Mandated Requirements and County Policy Manual.
Second Commissioner
19. Motion by Commissioner to close the Commissioners' Meeting.
Second Commissioner

Commissioner Arnold declared the Commissioners' Meeting adjourned at a.m.

Susquehanna County Auditors

Attachment E
Page 1 of 6



31 Lake Avenue, Montrose, PA 18801

Richard Suraci, Robert Deluca, Richard Ainey

February 23, 2021

Susquehanna County Commissioners
Elizabeth M. Arnold, Alan M. Hall, and Judith Herschel

Commissioners,

We would like to thank the commissioners for the hiring of additional booking resource to help organize and establish a recording keeping process for the office of Register and Recorder of Wills. In preparing the records for the Register's office it has been brought to the Auditors attention that checks were written out from the "Improvement Account" and in our opinion, require documentation for the authorization of these expenditures. Please see attached copies of checks.

Ck# 345, Amount \$1,000.00, 3/10/2020: CK# 350, Amount \$1,000.00, 3/10/2020
CK# 351, Amount \$1,000.00, 4/09/2020: CK# 355, Amount \$1,000.00, 7/07/2020
CK# 356, Amount \$1,000.00, 7/07/2020: CK# 357, Amount \$1,000.00, 7/07/2020
CK# 360, Amount \$1,000.00, 9/15/2020: CK# 361, Amount \$1,000.00, 9/15/2020

Thank you for your help. Additional documentation will be supplied upon request.

Richard Suraci
Robert Deluca
Richard Ainey



First National Bank

4140 E. State Street
Hermitage, PA 16148

ADDRESS SERVICE REQUESTED

SUSQUEHANNA COUNTY
RECORDER OF DEEDS
IMPROVEMENT FUND
REGISTER & RECORDERS OFFICE
PO BOX 218
MONTROSE PA 16801-0218

March 2,000

Attachment

Statement Ending 03/31/2020

SUSQUEHANNA COUNTY

Page 1 of 4

Primary Account Number:

Managing Your Accounts

- Online www.fnb-online.com
- By Phone 1 800-555-5455
- By Mail 4140 E. State Street
Hermitage, PA 16148

Summary of Accounts

Account Type	Account Number	Balance This Statement
PREFERRED INTEREST CHECKING	100608631	\$90,381.23

PREFERRED INTEREST CHECKING -

Account Summary

Date	Description	Amount
02/29/2020	Balance Last Statement	\$93,122.75
	23 Credit(s) This Period	\$1,457.88
	5 Debit(s) This Period	\$4,190.40
03/31/2020	Balance This Statement	\$90,381.23

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.60%
Interest Days	32
Interest Earned	\$47.88
Interest Paid This Period	\$47.88
Interest Paid Year-to-Date	\$139.18
Average Available Balance	\$91,020.25

Account Activity

Post Date	Description	Debits	Credits	Balance
02/29/2020	Balance Last Statement			\$93,122.75
03/02/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$93,191.75
03/03/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$93,260.75
03/04/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$93,360.75
03/05/2020	SUSQ CNTY CLERK TRANSFER 5		\$66.00	\$93,416.75
03/06/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$93,476.75
03/09/2020	SUSQ CNTY CLERK TRANSFER 5		\$120.00	\$93,596.75
03/10/2020	SUSQ CNTY CLERK TRANSFER 5		\$57.00	\$93,653.75
03/10/2020	CHECK # 350	\$1,000.00		\$92,653.75
03/10/2020	CHECK # 348	\$1,000.00		\$91,653.75
03/10/2020	CHECK # 349	\$771.50		\$90,882.25
03/10/2020	CHECK # 347	\$718.70		\$90,163.55
03/10/2020	CHECK # 348	\$709.20		\$89,454.35
03/11/2020	SUSQ CNTY CLERK TRANSFER 5		\$87.00	\$89,541.35
03/12/2020	SUSQ CNTY CLERK TRANSFER 5		\$84.00	\$89,625.35
03/13/2020	SUSQ CNTY CLERK TRANSFER 5		\$15.00	\$89,640.35

To learn more about FNB's debit account practices such as our pending rules, what is an available balance, and how pre-authorized payments affect debit card transactions affect your account, please visit the following websites:

- For consumer accounts, click on the Managing Your Checking Account video at www.fnb-online.com/learn
- For business accounts, click on <http://www.fnb-online.com/business-voice/learn>

First National Bank

4140 E. State Street
Hermitage, PA 16148

ADDRESS SERVICE REQUESTED

SUSQUEHANNA COUNTY
RECORDER OF DEEDS
IMPROVEMENT FUND
REGISTER & RECORDERS OFFICE
PO BOX 218
MONTROSE PA 18801-0218

Attachmet E




Statement Ending 04/30/2020

SUSQUEHANNA COUNTY

Page 1 of 4

Primary Account Number: ~~XXXXXXXXXX~~

Managing Your Accounts

-  Online www.fnb-online.com
-  By Phone 1 800-555-5455
-  By Mail 4140 E. State Street
Hermitage, PA 16148

Summary of Accounts

Account Type	Account Number	Balance This Statement
PREFERRED INTEREST CHECKING	100808631	\$90,737.81

PREFERRED INTEREST CHECKING -400000000000

Account Summary

Date	Description	Amount
04/01/2020	Balance Last Statement	\$90,381.23
	22 Credit(s) This Period	\$1,356.58
	1 Debit(s) This Period	\$1,000.00
04/30/2020	Balance This Statement	\$90,737.81

Interest Summary


Description	Amount
Annual Percentage Yield Earned	0.25%
Interest Days	30
Interest Earned	\$18.58
Interest Paid This Period	\$18.58
Interest Paid Year-to-Date	\$157.76
Average Available Balance	\$90,426.39

Account Activity

Post Date	Description	Debits	Credits	Balance
04/01/2020	Balance Last Statement			\$90,381.23
04/01/2020	SUSQ CNTY CLERK TRANSFER 5		\$57.00	\$90,438.23
04/02/2020	SUSQ CNTY CLERK TRANSFER 5		\$38.00	\$90,476.23
04/03/2020	SUSQ CNTY CLERK TRANSFER 5		\$198.00	\$90,674.23
04/06/2020	SUSQ CNTY CLERK TRANSFER 5		\$111.00	\$90,785.23
04/07/2020	SUSQ CNTY CLERK TRANSFER 5		\$12.00	\$90,797.23
04/08/2020	SUSQ CNTY CLERK TRANSFER 5		\$45.00	\$90,842.23
04/09/2020	SUSQ CNTY CLERK TRANSFER 5		\$185.00	\$91,027.23
04/09/2020	CHECK # 351	\$1,000.00		\$90,027.23
04/10/2020	SUSQ CNTY CLERK TRANSFER 5		\$24.00	\$90,051.23
04/14/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$90,120.23
04/15/2020	SUSQ CNTY CLERK TRANSFER 5		\$128.00	\$90,248.23
04/16/2020	SUSQ CNTY CLERK TRANSFER 5		\$42.00	\$90,290.23
04/17/2020	SUSQ CNTY CLERK TRANSFER 5		\$51.00	\$90,341.23
04/20/2020	SUSQ CNTY CLERK TRANSFER 5		\$21.00	\$90,362.23
04/21/2020	SUSQ CNTY CLERK TRANSFER 5		\$45.00	\$90,407.23



To learn more about FNB's deposit account products, such as our posting order, what is an available balance, and how our authorized point of sale debit card transactions affect your account, please visit the following website:
 • For consumer accounts, click on the Managing Your Checking Account video at www.fnb-online.com/learn
 • For business accounts, click on <http://www.fnb-online.com/business-overview>



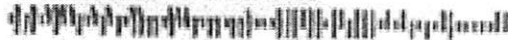
First National Bank

4140 E. State Street
Hermitage, PA 16148

ADDRESS SERVICE REQUESTED

>044112 4656143 0004 092543 102

SUSQUEHANNA COUNTY
RECORDER OF DEEDS
IMPROVEMENT FUND
REGISTER & RECORDERS OFFICE
PO BOX 218
MONTROSE PA 16801-0218




Attachment 




Statement Ending 07/31/2020

SUSQUEHANNA COUNTY

Page 1 of 4

Primary Account Number: 

Managing Your Accounts

-  Online www.fnb-online.com
-  By Phone 1 800-555-5455
-  By Mail 4140 E. State Street
Hermitage, PA 16148

Summary of Accounts

Account Type	Account Number	Balance This Statement
PREFERRED INTEREST CHECKING	100808631	\$91,537.98

PREFERRED INTEREST CHECKING -

Account Summary

Date	Description	Amount
07/01/2020	Balance Last Statement	\$92,841.80
	23 Credit(s) This Period	\$1,596.38
	3 Debit(s) This Period	\$3,000.00
07/31/2020	Balance This Statement	\$91,537.98

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.25%
Interest Days	31
Interest Earned	\$19.38
Interest Paid This Period	\$19.38
Interest Paid Year-to-Date	\$215.70
Average Available Balance	\$91,267.06

Account Activity

Post Date	Description	Debits	Credits	Balance
07/01/2020	Balance Last Statement			\$92,841.80
07/01/2020	SUSQ CNTY CLERK TRANSFER 5		\$93.00	\$92,934.80
07/02/2020	SUSQ CNTY CLERK TRANSFER 5		\$45.00	\$92,979.80
07/03/2020	SUSQ CNTY CLERK TRANSFER 5		\$72.00	\$93,051.80
07/07/2020	SUSQ CNTY CLERK TRANSFER 5		\$138.00	\$93,189.80
07/07/2020	CHECK # 357	\$1,000.00		\$92,189.80
07/07/2020	CHECK # 355	\$1,000.00		\$91,189.80
07/07/2020	CHECK # 355	\$1,000.00		\$90,189.80
07/08/2020	SUSQ CNTY CLERK TRANSFER 5		\$57.00	\$90,246.80
07/09/2020	SUSQ CNTY CLERK TRANSFER 5		\$81.00	\$90,327.80
07/10/2020	SUSQ CNTY CLERK TRANSFER 5		\$87.00	\$90,414.80
07/13/2020	SUSQ CNTY CLERK TRANSFER 5		\$93.00	\$90,477.80
07/14/2020	SUSQ CNTY CLERK TRANSFER 5		\$88.00	\$90,545.80
07/15/2020	SUSQ CNTY CLERK TRANSFER 5		\$69.00	\$90,614.80
07/16/2020	SUSQ CNTY CLERK TRANSFER 5		\$90.00	\$90,705.80
07/17/2020	SUSQ CNTY CLERK TRANSFER 5		\$60.00	\$90,765.80

To learn more about FNB's deposit account practices such as our posting order, what is an available balance, and how preauthorized point-of-sale debit card transactions affect your account, please visit the following websites:

- For consumer accounts, click on the Managing Your Checking Account video at www.fnb-online.com/learn
- For business accounts, click on <http://www.fnb-online.com/business-overdraft>



First National Bank

4140 E. State Street
Harrisburg, PA 17148

ATM E

Statement Ending 09/30/2020

SUSQUEHANNA COUNTY

Page 3 of 4

Primary Account Number: ~~XXXXXXXXXX~~

PREFERRED INTEREST CHECKING - ~~XXXXXXXXXX~~ (continued)

Account Activity (continued)

Post Date	Description	Debits	Credits	Balance
09/15/2020	CHECK # 361	\$1,000.00		\$93,020.60
09/15/2020	CHECK # 360	\$1,000.00		\$92,020.60
09/15/2020	CHECK # 359	\$708.20		\$91,314.40
09/15/2020	CHECK # 358	\$688.90		\$90,627.50
09/16/2020	SUSQ CNTY CLERK TRANSFER 5		\$138.00	\$90,765.50
09/17/2020	SUSQ CNTY CLERK TRANSFER 5		\$51.00	\$90,816.50
09/18/2020	SUSQ CNTY CLERK TRANSFER 5		\$75.00	\$90,891.50
09/21/2020	SUSQ CNTY CLERK TRANSFER 5		\$51.00	\$90,942.50
09/22/2020	SUSQ CNTY CLERK TRANSFER 5		\$111.00	\$91,053.50
09/23/2020	SUSQ CNTY CLERK TRANSFER 5		\$117.00	\$91,170.50
09/24/2020	SUSQ CNTY CLERK TRANSFER 5		\$48.00	\$91,218.50
09/25/2020	SUSQ CNTY CLERK TRANSFER 5		\$98.00	\$91,314.50
09/28/2020	SUSQ CNTY CLERK TRANSFER 5		\$87.00	\$91,401.50
09/29/2020	SUSQ CNTY CLERK TRANSFER 5		\$78.00	\$91,479.50
09/30/2020	INTEREST		\$318.00	\$91,797.50
09/30/2020	Balance This Statement		\$15.17	\$91,812.67

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount
358	09/15/2020	\$688.90	360	09/15/2020	\$1,000.00
359	09/15/2020	\$708.20	361	09/15/2020	\$1,000.00

* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
09/01/2020	\$93,183.60	09/11/2020	\$93,657.50	09/22/2020	\$91,053.50
09/02/2020	\$93,342.60	09/14/2020	\$93,946.60	09/23/2020	\$91,170.50
09/03/2020	\$93,408.60	09/15/2020	\$90,627.50	09/24/2020	\$91,218.50
09/04/2020	\$93,513.60	09/16/2020	\$90,765.50	09/25/2020	\$91,314.50
09/05/2020	\$93,558.60	09/17/2020	\$90,816.50	09/28/2020	\$91,401.50
09/09/2020	\$93,827.60	09/18/2020	\$90,891.50	09/29/2020	\$91,479.50
09/10/2020	\$93,747.60	09/21/2020	\$90,942.50	09/30/2020	\$91,812.67



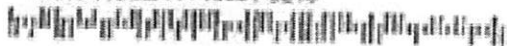
First National Bank

4140 E. State Street
Herritage, PA 16148

ADDRESS SERVICE REQUESTED

>043715 5476200 0003 092543 10Z

SUSQUEHANNA COUNTY
RECORDER OF DEEDS
IMPROVEMENT FUND
REGISTER & RECORDERS OFFICE
PO BOX 218
MONTROSE PA 18801-0218



Attachment E

Statement Ending 11/30/2020

SUSQUEHANNA COUNTY

Page 1 of 4

Primary Account Number: 100008531

Managing Your Accounts

- Online www.fnb-online.com
- By Phone 1 800-665-5456
- By Mail 4140 E. State Street
Herritage, PA 16148

Summary of Accounts

Account Type	Account Number	Balance This Statement
PREFERRED INTEREST CHECKING	XXXXXXXXXX	\$92,588.01

PREFERRED INTEREST CHECKING - ~~XXXXXXXXXX~~

Account Summary

Date	Description	Amount
10/31/2020	Balance Last Statement	\$93,048.31
	19 Credit(s) This Period	\$1,929.70
	3 Debit(s) This Period	\$2,390.00
11/30/2020	Balance This Statement	\$92,588.01

Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.20%
Interest Days	31
Interest Earned	\$15.70
Interest Paid This Period	\$15.70
Interest Paid Year-to-Date	\$261.33
Average Available Balance	\$92,426.08

Account Activity

Post Date	Description	Debits	Credits	Balance
10/31/2020	Balance Last Statement			\$93,048.31
11/02/2020	SUSQ CNTY CLERK TRANSFER 5		\$75.00	\$93,123.31
11/03/2020	SUSQ CNTY CLERK TRANSFER 5		\$66.00	\$93,189.31
11/04/2020	SUSQ CNTY CLERK TRANSFER 5		\$156.00	\$93,345.31
11/05/2020	SUSQ CNTY CLERK TRANSFER 5		\$48.00	\$93,393.31
11/06/2020	SUSQ CNTY CLERK TRANSFER 5		\$138.00	\$93,531.31
11/06/2020	CHECK # 365	\$1,000.00		\$92,531.31
11/06/2020	CHECK # 364	\$1,000.00		\$91,531.31
11/09/2020	SUSQ CNTY CLERK TRANSFER 5		\$114.00	\$91,645.31
11/10/2020	SUSQ CNTY CLERK TRANSFER 5		\$117.00	\$91,762.31
11/12/2020	SUSQ CNTY CLERK TRANSFER 5		\$75.00	\$91,837.31
11/13/2020	SUSQ CNTY CLERK TRANSFER 5		\$75.00	\$91,912.31
11/15/2020	SUSQ CNTY CLERK TRANSFER 5		\$210.00	\$92,122.31
11/17/2020	SUSQ CNTY CLERK TRANSFER 5		\$63.00	\$92,218.31
11/18/2020	SUSQ CNTY CLERK TRANSFER 5		\$132.00	\$92,347.31
11/19/2020	SUSQ CNTY CLERK TRANSFER 5		\$57.00	\$92,404.31

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Findings & Report for January 1, 2020 – December 31, 2020

For this position, I have been asked to review the accounts for the Register & Recorders Office of Susquehanna County, Pennsylvania (specifically the Writ Account and Municipal Account) to try and determine the negative balance discrepancy that has been ongoing since 2004 (when the accounts were entered into Quicken).

Since this discrepancy has carried over for over fifteen (15) years, I began my work in 2020 at the approximate half-way point (2012) and worked backwards with the intention of beginning at 2013 and moving forward in 2021. It was my intention to have covered all years in question by the end of 2021 which would be consistent with my initial timeline given of twenty-four (24) months.

For the years of 2004 – 2012 (only years covered in 2020), I could find no explanation for the discrepancy of the negative balance that has been carried over. This could very well have been a clerical error that occurred prior to 2004 when everything was manually entered, and if so I am not able to track that remotely from New Hampshire.

Additionally, I have been assisting Michelle Estabrook with any questions regarding monthly reconciliations that she may encounter, which includes taking phone calls as needed along with responding to any email documents sent in a timely fashion.

I have also been working to consult with Ms. Estabrook regarding the pros and cons of staying with Quicken versus switching her software over to QuickBooks as I have worked with both programs extensively. I work with Quicken for the Susquehanna County assignment, and I have worked with QuickBooks while completing my work with Essex County, Vermont where I complete their yearly financial audits.

As stated above, I have not yet had the opportunity to fully review the accounts for 2013 – 2020, so the discrepancy for the negative balance may very well lie within the documentation for these years.

Thank you,



Christine Lee
February 27, 2021

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G

Christine A. Lee
4 Countryside Ave
Berlin, NH 03570
603.348.4764
Christine.lee1@snhu.edu
B.S Accounting – Southern New Hampshire University

To Whom It May Concern:

Please consider this my written notice of resignation, effective immediately, from the sub-contracted position of Quicken Reconciliation for the Register & Records Office of Susquehanna County, Pennsylvania.

Due to the fact that the county feels the need to have additional personnel reviewing and editing the financial accounts for this office, I am unable to effectively and accurately continue reviewing the accounts for the negative discrepancy I have been asked to find. As such, I will no longer be working on this project for this office.

I have previously sent out the invoices for 2021. At this time, they may be shredded, as I have taken them out of my system.

Thank you,



Christine Lee
February 27, 2021

Susquehanna County Auditors



31 Lake Avenue, Montrose, PA 18801

Richard Suraci, Robert DeLuca, Richard Ainey

We the duly elected Auditors of Clarion County hereby certify, on our oath, and do say that the foregoing report has been prepared from the original books, papers, and records of said municipal organization and that we have carefully examined the same and declared the same to be a correct statement of the financial transactions and conditions of said municipality in respect to each and every matter set forth to the best of our knowledge, information, and belief.

SUSQUEHANNA COUNTY AUDITORS

A handwritten signature in blue ink, appearing to read "Richard Ainey", with a large, stylized flourish at the end.

Richard Ainey

A handwritten signature in blue ink, appearing to read "Robert DeLuca", written in a cursive style.

Robert DeLuca

A handwritten signature in black ink, appearing to read "Richard Suraci", written in a cursive style.

Richard Suraci