

Findings Susquehanna County Audit Report 2021

Register and Recorder – General Fund New Account-

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

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

Domestic Relations- Bail Account

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

Register and Recorder- General Fund Old Account

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

Register and Recorder- Records Improvement Account

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

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

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

Register and Recorder- Inheritance Account

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