

OFFICE OF THE PROTHONOTARY

EXAMINATION OF COMPLIANCE
FISCAL YEARS ENDED JUNE 30, 2021-2023



OFFICE OF THE PROTHONOTARY

REPORT SUMMARY FISCAL YEARS ENDED JUNE 30, 2021-2023

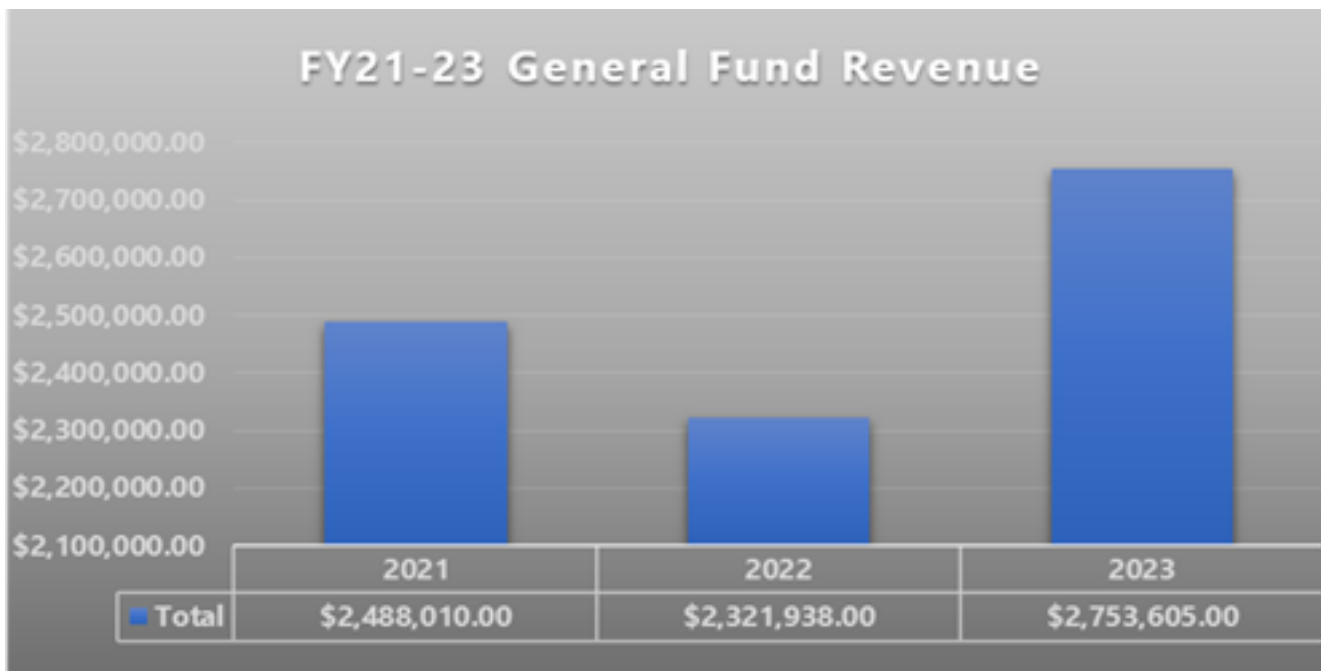
BACKGROUND

The Office of Auditor of Accounts presents an examination of the Delaware Office of the Prothonotary's compliance, applicable to laws and regulations related to cash receipts held by the Prothonotary for costs or fees in accordance with policies and guidelines established and authorized by law, including maintaining properly indexed records of recorded judgements, for the 3 years ending June 30, 2023.

This engagement was conducted in accordance with 29 Del. C. §2906 and 10 Del. C. §2312.

KEY INFORMATION AND FINDINGS

It was found that the Delaware Office of the Prothonotary complied, in all material respects, with the criteria mentioned above.



The Background

Prothonotary Overview

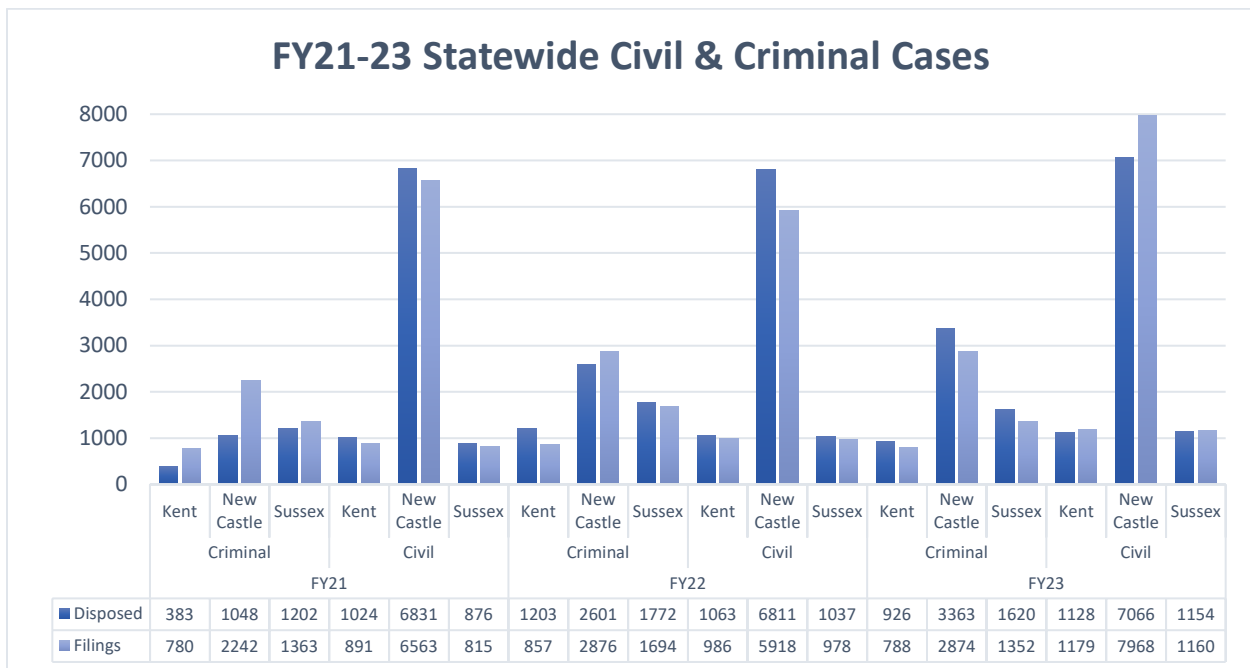
The Office of the Prothonotary functions as the clerk of the Delaware Superior Court and is responsible for most of the administrative responsibilities and the daily operations of the Court as dictated by Delaware Code, Superior Court Rules and Administrative Directives.

The Office consists of an appointed Prothonotary in each County that serves as the Clerk of the Superior Court in each respective County. The Prothonotary manages both the Civil and Criminal Divisions of the Court and employs approximately 130 staff members.

The Civil Division processes all civil complaints filed in Superior Court, which include claims related to personal injury, negligence, medical and dental legal malpractice, debts, breach of contract, mortgage foreclosures, and mechanic's liens.

The Criminal Department processes all felony and drug cases filed in Superior Court. Responsibilities include administrating all case management functions from initial indictment, bail setting and arraignment to trial scheduling, verdict and sentencing. Post-conviction relief motions and violation of probation hearings are also processed by the Prothonotary's office.

The Criminal Department is also responsible for the issuance of all commitments and releases for Superior Court cases to the Department of Correction and distribution to appropriate agencies. The Prothonotary's Judicial Case Managers are responsible for recording activity from all court proceedings and disseminating this information to appropriate judicial staff.



Office of the Prothonotary's Responsibilities

As stated in 10 Del. C. §521 “the prothonotary of each county shall be the clerk of the Superior Court in and for that County”, and as such, is charged with duties including: issuing gun permits, receiving bail, administering the release of incarcerated prisoners, issuing certificates of notary public, issuing certificates of election to elected officials, issuing commitments to State hospitals and collecting and distributing restitution, along with numerous other duties prescribed by the Superior Court.

State Auditor's Authority to Perform Examination

The State Auditor is mandated by 29 Del. C. §2906(a), to “...conduct audits of all the financial transactions of all state agencies”. The State Auditor is specifically mandated by 29 Del. C. 90B §9010B to audit, inspect and examine the Court's books, accounts, papers, records and dockets of the several state row officers and ascertain the amount due to the State in fees.

Examination Scope & Methodology

The Auditor of Accounts (AOA) performed an examination of the Office of the Prothonotary's books, accounts, papers, records and dockets for the fiscal years ended June 30, 2021, 2022 and 2023.

To determine the examination's objectives, the AOA conducted inquiries with the Prothonotary and relevant personnel in each county, inspected documents and records, tested transactions, and, to the extent practicable, observed the Office's operations to assess risk and design examination procedures to obtain reasonable assurance for the following objectives:

1. The Prothonotary has obligated, expended, received and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
2. Obligated, expended, received and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
3. Has complied in all material respects, with applicable laws and regulations, including the State of Delaware Budget and Accounting Manual, and the State's uniform accounting system (FSF) in its financial operations.
4. Complied with applicable laws and regulations related to revenues and that the accounting and recordkeeping of such revenues is fair, accurate and in accordance with law.

To obtain reasonable assurance, transactions were selected for testing based on auditor judgment, which primarily considers risk, the timing or dollar amount of the transaction, and the significance of the transaction to the area of operation reviewed.

Our reports are designed to assist the Delaware General Assembly in exercising its legislative oversight function and to provide constructive recommendations for improving State operations.

Table of Contents

Independent Auditor’s Report.....	1
Schedule of Revenues.....	3

Abbreviations:

AOA	Auditor of Accounts
FSF	First State Financials
BAM	State of Delaware Budget and Accounting Manual

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State of Delaware
Office of Auditor of Accounts
Lydia E. York
State Auditor

Independent Auditor's Report

Honorable Jan Jurden
President Judge, Superior Court
500 N King Street
Wilmington, DE 19801

The State of Delaware, Office of Auditor of Accounts has examined the Office of the Prothonotary's (Clerk of Superior Court) assertion that the Office complied with 29 Del. C.90B, §9010B during the fiscal years ended June 30, 2021, 2022 and 2023. The Prothonotary's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about the Prothonotary's compliance with 29 Del. C. §9010B, based on our examination.

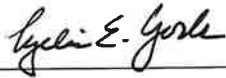
Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement. Our examination does not provide a legal determination on the Prothonotary's compliance with 29 Del. C. 90B, §9010B.

In our opinion, management's assertion that the Office of the Prothonotary complied with 29 Del. C.90B, §9010B during the fiscal years ended June 30, 2021, 2022 and 2023, is fairly stated in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Prothonotary's financial reporting, and any other instances that warrant the attention of those charged with governance, noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Prothonotary's financial reporting is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control applicable to preparing the Prothonotary's financial statements or on compliance and other matters; accordingly, we express no such opinion. Our examination disclosed no findings that would have been required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Auditor of Accounts, the Office of the Prothonotary and the General Assembly. However, under 29 Del. C. §10002(o), this report is a matter of public record, and its distribution is not limited. This report, as required by statute, will be provided to the Office of the Governor, General Assembly, Office of the Controller General, Office of the Attorney General and Office of Management and Budget.



Lydia E. York
State Auditor

Dover, Delaware
February 11, 2025

**STATE OF DELAWARE
OFFICE OF THE PROTHONOTARY
SCHEDULE OF REVENUES
FOR THE YEARS ENDED JUNE 30, 2021, 2022 & 2023**

	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>REVENUE FROM FEES</u>			
Civil Docket Costs	\$ 1,831,051	\$ 1,738,535	\$ 2,128,422
Criminal Costs	139,091	167,950	180,507
Public Defender Fees	71,437	87,930	96,100
Interest	242	31,320	24,539
Miscellaneous Fees	<u>213,807</u>	<u>221,199</u>	<u>233,345</u>
TOTAL REVENUE FROM FEES	<u>2,255,628</u>	<u>2,246,934</u>	<u>2,662,913</u>
<u>REVENUE FROM FINES</u>			
Superior Court Fines	64,063	37,042	38,183
Highway Fines	71,574	83,896	74,317
Miscellaneous Fines	<u>455</u>	<u>490</u>	<u>810</u>
TOTAL REVENUE FROM FINES	<u>136,092</u>	<u>121,428</u>	<u>113,310</u>
<u>REVENUE FROM LICENSES</u>			
Deadly Weapon Licenses	410,396	219,592	260,820
Miscellaneous Licenses	<u>22,890</u>	<u>78,683</u>	<u>61,359</u>
TOTAL REVENUE FROM LICENSES	<u>433,286</u>	<u>298,275</u>	<u>322,179</u>
TOTAL REVENUE	2,825,006	2,666,637	3,098,402
LESS: ADJUSTMENTS & TRANSFERS	<u>(336,995)</u>	<u>(344,699)</u>	<u>(344,797)</u>
TOTAL REVENUE LESS TRANSFERS	<u>\$ 2,488,011</u>	<u>\$ 2,321,938</u>	<u>\$ 2,753,605</u>