

To Honorable County Council Members
Honorable Tim Lohmar, Prosecuting Attorney

June 7, 2017

The Prosecuting Attorney's Office examination opened December 19, 2016 has been completed, and the final report is being issued today. The scope of the review covered January 1, 2014 – November 30, 2016. Fieldwork for the review was completed on February 24, 2017, and our report reflects the results of work performed through that date. Responses were requested for by April 17 and received May 31, 2017.

The objectives of the review were to determine whether internal controls were adequate and effective, operations and records were in compliance with established standards, regulations, policies and procedures, and resources were being used efficiently.

The examination covered child support enforcement, fees, delinquent fee collections, bad checks, restitution, employee training, the Contingent Fund, employee bonding, annual reports, the Karpel System, the Federal Forfeiture Program, and Victim's Services. We reviewed the internal control environment surrounding those activities, as well as performed an evaluation of the effectiveness and efficiency with which department objectives are being achieved. In addition, reviews for compliance with the County Charter and Ordinances, Missouri Statutes, and internal policies and procedures were performed.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, and consisted of examining, on a test basis, sufficient evidence to afford a reasonable basis, for our opinion.

In our opinion, except for the opportunities included in this report, internal controls were adequate and effective and operations and records were in compliance with established standards.

The issuance of this report completes the formal examination process. However, if you wish to discuss any aspects of the audit or report, please contact me.

Brent Statler

Brent R. Statler, CPA, CGAP
County Auditor

Attachment

Copy Joann Leykam, Director of Administration



**Prosecuting Attorney's Office
Examination Report
Opened December 19, 2016**

Scope: January 1, 2013 – November 30, 2016

Table of Contents

I. Background and Introduction	1
Authority and Activity.....	1
Funding.....	2
Staffing.....	8
II. Status Board.....	9
III. Executive Summary.....	12
IV. Detailed Findings.....	13
Compliance Opportunities.....	13
Control Opportunities.....	15

BACKGROUND AND INTRODUCTION

Authority and Activity:

The Prosecuting Attorney's Office, as established by Article IV, Section 4.1000 of the County Charter, is charged with prosecuting all felony, misdemeanor, and traffic offenses. The Office also handles child support enforcement and collection, criminal restitution, assistance to victims of crime, and bad check collection for the County, along with convening and supervising grand jury proceedings. The Prosecuting Attorney is an elected official and serves a four-year term of office. The Prosecuting Attorney and all assistants serve as advocates for the people to ensure that justice is accomplished and that the laws of St. Charles County, the State of Missouri, and the United States are upheld. The Office is divided into five units to accomplish these goals.

The **Criminal Division** handles all criminal investigations and prosecutions brought under State statutes or some County ordinances for felony, misdemeanor, and traffic offenses ranging from unpaid parking tickets to capital murder.

The **Bad Check Unit** assists citizens and merchants in the collection of funds from, and prosecution for, insufficient funds checks or bad checks passed in the County. In addition to the money owed, a fee is also collected from the person passing the bad check.

Working on cases originating with the State's Family Support Division, the **Child Support Enforcement Unit** assists in collecting child support payments and establishing paternity orders through criminal and/or civil remedies. The Office receives reimbursement from the State for handling these cases.

The **Restitution Unit** works to collect all eligible restitution for victims who experience financial loss due to a crime committed against them. The Division is also authorized to charge a collection fee in addition to the restitution that is collected.

The **Victims of Crime Assistance Unit** helps victims of crime to overcome the trauma and other effects that the crime has had on their lives and on their families. Victim Advocates assist victims to ensure that they receive all of their rights within the legal system.

The Prosecuting Attorney also has several special funds available to assist in funding the activities of the office. Those funds include the Training Fund (251), Contingency Fund (252), Tax Fund (255), Bad Checks Fund (256), and Drug Enforcement Fund (261).

The Prosecuting Attorney's program mission as stated in the 2017 budget is as follows:

Criminal Division: The primary responsibility of prosecution is to see that justice is accomplished. The mission of the St. Charles County Prosecuting Attorney's office - criminal division - aside from prosecution of felony, misdemeanor, and traffic offenses where warranted, includes collection of back taxes and bad checks. 2017 budget, pg. 125.

Child Support: Maximize support collections for the largest number of client referrals following state mandated guidelines. 2017 budget, pg. 130.

Crime Victim's Assistance: To assist the victim(s) of crime to understand their rights; communicate relevant information about their case; and provide necessary services. 2017 budget, pg. 133.

Funding:

The primary funding for the Prosecuting Attorney is provided by the general revenue fund. The historical funding for the Prosecuting Attorney is presented below.

Prosecuting Attorney – Criminal Division (6010) General Revenue Fund – Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures†	% Increase	Total Expenditures	% Increase
2011	\$2,788,489	N/A	\$117,535	N/A	\$0	N/A	\$2,906,023	N/A
2012	\$2,842,042	1.9%	\$101,489	-13.7%	\$9,003	100.0%	\$2,952,534	1.6%
2013	\$3,009,870	5.9%	\$108,300	6.7%	\$14,761	64.0%	\$3,132,931	6.1%
2014	\$3,259,602	8.3%	\$41,160	-62.0%	\$19,045	29.0%	\$3,319,807	6.0%
2015	\$3,386,761	3.9%	\$148,312	260.3%	\$690	-96.4%	\$3,535,763	6.5%
2016*	\$3,805,903	12.4%	\$158,039	6.6%	\$15,200	2,102.1%	\$3,979,142	12.5%

† Includes expenditures from the Capital Projects Fund (301).

Prosecuting Attorney – Child Support Division (6020) General Revenue Fund – Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2011	\$578,394	N/A	\$20,550	N/A	\$0	N/A	\$598,944	N/A
2012	\$606,680	4.9%	\$18,012	-12.4%	\$0	0.0%	\$624,692	4.3%
2013	\$502,910	-17.1%	\$8,491	-52.9%	\$0	0.0%	\$511,401	-18.1%
2014	\$440,843	-12.3%	\$15,476	82.3%	\$0	0.0%	\$456,319	-10.8%
2015	\$452,421	2.6%	\$17,546	13.4%	\$0	0.0%	\$469,967	3.0%
2016*	\$484,440	7.1%	\$6,658	-62.1%	\$0	0.0%	\$491,098	4.5%

Prosecuting Attorney - Crime Victim's Assistance Division (6040)
General Revenue Fund – Expenditures
Fiscal Years 2011-2016

Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2011	\$280,483	N/A	\$0	N/A	\$0	N/A	\$280,483	N/A
2012	\$289,083	3.1%	\$0	0.0%	\$0	0.0%	\$289,083	3.1%
2013	\$312,685	8.2%	\$0	0.0%	\$0	0.0%	\$312,685	8.2%
2014	\$310,042	-0.8%	\$0	0.0%	\$0	0.0%	\$310,042	-0.8%
2015	\$330,752	6.7%	\$0	0.0%	\$0	0.0%	\$330,752	6.7%
2016*	\$305,866	-7.5%	\$0	0.0%	\$0	0.0%	\$305,866	-7.5%

Revenues generated by the Prosecuting Attorney are deposited in the general revenue fund. The historical funding is presented below:

Prosecuting Attorney General Revenue Fund – Revenues Fiscal Years 2011-2016		
Fiscal Year	Delinquent Taxes, Restitution, Admin. Fee, Child Support Enforcement & Victim's Asst. Grant	Fees Collected by the Prosecutor as a Percentage of Expenditures
2011	\$866,128	22.9%
2012	\$927,542	24.0%
2013	\$832,444	21.0%
2014	\$811,920	19.9%
2015	\$700,589	16.2%
2016*	\$502,230	10.5%

The primary funding for the Prosecuting Attorney Training Fund is provided by a half of the \$1 surcharge in all criminal case proceedings (RSMo 56.765). The historical funding for the Prosecuting Attorney Training Fund is presented below.

Prosecuting Attorney Training Fund (251) – Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2011	\$0	N/A	\$4,254	N/A	\$0	N/A	\$4,254	N/A
2012	\$0	0.0%	\$5,055	18.8%	\$0	0.0%	\$5,055	18.8%
2013	\$0	0.0%	\$6,714	32.8%	\$0	0.0%	\$6,714	32.8%
2014	\$0	0.0%	\$7,678	14.4%	\$0	0.0%	\$7,678	14.4%
2015	\$0	0.0%	\$5,471	-28.7%	\$0	0.0%	\$5,471	-28.7%
2016*	\$0	0.0%	\$6,186	13.1%	\$0	0.0%	\$6,186	13.1%

Prosecuting Attorney Training Fund (251) – Revenues Fiscal Years 2011-2016		
Fiscal Year	Fees & Interest	Fees Collected by the Training Fund as a Percentage of Expenditures
2011	\$6,198	145.7%
2012	\$7,240	143.2%
2013	\$7,186	107.0%
2014	\$6,448	84.0%
2015	\$5,322	97.3%
2016*	\$5,623	90.9%

The primary funding for the Prosecuting Attorney Contingency Fund is provided by the fees generated by prosecuting attorney's fees on court cases (RSMo 56.310 &.330). The historical funding for the Prosecuting Attorney Contingency Fund is presented below:

Prosecuting Attorney Contingency Fund (252) – Expenditures Fiscal Years 2011-2016						
Fiscal Year	Professional Services	% Increase	Transfer to General Fund	% Increase	Total Expenditures	% Increase
2011	\$14,026	N/A	\$173,315	N/A	\$187,341	N/A
2012	\$10,304	-26.5%	\$229,575	32.5%	\$239,878	28.0%
2013	\$11,984	16.3%	\$196,887	-14.2%	\$208,871	-12.9%
2014	\$19,942	66.4%	\$205,011	4.1%	\$224,954	7.7%
2015	\$19,999	0.3%	\$139,726	-31.8%	\$159,725	-29.0%
2016*	\$15,042	-24.8%	\$149,256	6.8%	\$164,297	2.9%

Prosecuting Attorney Contingency Fund (252) - Revenues Fiscal Years 2011-2016		
Fiscal Year	Prosecuting Attorney Fees & Interest	Fees Collected by the Contingency as a Percentage of Expenditures
2011	\$187,341	100.0%
2012	\$239,878	100.0%
2013	\$208,871	100.0%
2014	\$224,954	100.0%
2015	\$159,725	100.0%
2016*	\$164,297	100.0%

The primary funding for the Prosecuting Attorney Tax Fund (255) is provided by the fees generated by a portion of the fees charges during the collection of delinquent taxes (RSMo 136.150 & 56.312). The historical funding for the Prosecuting Attorney Tax Fund is presented below:

Prosecuting Attorney Tax Fund (255)– Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Transfer to GR	% Increase	Total Expenditures	% Increase
2011	\$45,895	N/A	\$1,020	N/A	\$36,366	N/A	\$83,281	N/A
2012	\$46,618	0.0%	\$3,566	249.6%	\$11,200	-69.2%	\$61,384	-26.3%
2013	\$47,063	0.0%	\$3,439	-3.6%	\$0	-100.0%	\$50,502	-17.7%
2014	\$47,897	0.0%	\$15,001	336.2%	\$0	0%	\$62,898	24.5%
2015	\$47,897	100.0%	\$1,769	-88.2%	\$0	0%	\$49,666	-21.0%
2016*	\$50,484	90.1%	\$985	-44.3%	\$0	0%	\$51,469	3.6%

Prosecuting Attorney Tax Fund (255) – Revenues Fiscal Years 2011-2016		
Fiscal Year	Tax Collections and Interest	Fees Collected by the as a Percentage of Expenditures
2011	\$33,092	39.7%
2012	\$31,606	51.5%
2013	\$42,320	83.8%
2014	\$50,270	79.9%
2015	\$5,799	104.3%
2016*	\$41,902	81.4%

The primary funding for the Prosecuting Attorney Administrative Handling Cost Fund (256) is provided by administrative fees generated from collection of bad checks (RSMo 570.120). The historical funding for the Prosecuting Attorney Administrative Handling Cost Fund is presented below:

Prosecuting Attorney Administrative Handling Cost Fund (256)– Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Transfer to GR	% Increase	Total Expenditures	% Increase
2011	\$110,392	N/A	\$6,710	N/A	\$0	N/A	\$117,102	N/A
2012	\$118,143	7.0%	\$8,188	12.4%	\$0	0.0%	\$126,331	7.9%
2013	\$12,609	2.9%	\$13,726	-15.7%	\$48,707	100.0%	\$184,041	45.7%
2014	\$83,313	-31.5%	\$8,355	-13.1%	\$46,006	-5.5%	\$137,674	-25.2%
2015	\$52,483	-37.0%	\$1,471	-32.1%	\$0	0.0%	\$53,954	-60.8%
2016*	\$61,100	16.4%	\$682	138.6%	\$0	0.0%	\$61,782	14.5%

Prosecuting Attorney Administrative Handling Cost Fund (256) – Revenues Fiscal Years 2011-2016		
Fiscal Year	Fees and Interest	Fees Collected by the as a Percentage of Expenditures
2011	\$142,059	121.3%
2012	\$115,605	91.5%
2013	\$122,901	66.8%
2014	\$94,468	68.6%
2015	\$73,409	136.1%
2016*	\$64,916	105.1%

The primary funding for the Prosecuting Attorney Drug Enforcement Fund (261) is provided by the fees received from the US Marshals due to asset forfeiture from drug activities (Federal Equitable Sharing Agreement). The historical funding for the Prosecuting Attorney Bad Check Fund is presented below:

Prosecuting Attorney Drug Enforcement Fund (261)– Expenditures Fiscal Years 2011-2016								
Fiscal Year	Salaries & Benefits	% Increase	Operating Expenditures	% Increase	Capital Expenditures	% Increase	Total Expenditures	% Increase
2011	\$23,865	N/A	\$21,148	N/A	\$12,667	N/A	\$57,681	N/A
2012	\$0	-100.0%	\$15,385	-27.3%	\$6,781	-46.5%	\$22,166	-61.6%
2013	\$0	0.0%	\$21,932	42.6%	\$37,248	449.3%	\$59,180	167.7%
2014	\$0	0.0%	\$87,193	297.6%	\$12,398	-66.7%	\$99,591	68.3%
2015	\$0	0.0%	\$30,297	-65.3%	\$11,331	-8.6%	\$41,628	-58.2%
2016*	\$0	0.0%	\$10,849	-64.2%	\$565	-95.0%	\$11,414	-72.6%

Prosecuting Attorney Drug Enforcement Fund (261) – Revenues Fiscal Years 2011-2016		
Fiscal Year	Fees and Interest	Fees Collected by the as a Percentage of Expenditures
2011	\$82,892	143.7%
2012	\$63,110	284.7%
2013	\$28,898	48.8%
2014	\$40,066	40.2%
2015	\$38,694	93.0%
2016*	\$17,473	153.1%

* These are the approved estimated amounts from the 2017 budget.

Staffing:

The number of full-time equivalent authorized positions for the Prosecuting Attorney’s Office decreased (4.2%) from 56.4 full-time positions in 2011 to a total of 54.0 full-time budgeted employees in 2016.

II. STATUS BOARD

The status board provides a summary of the Prosecuting Attorney’s Office functions and processes. Each cell located under a function represents an activity that is to be completed to ensure that the process is performed in an effective and efficient manner. The color of the cells represents the assessment regarding completion of the activity. The legend below gives a description of the definition of each color.

- Red indicates management's immediate attention is required.
- Yellow indicates an opportunity for improvement exists.
- Green indicates there is no action necessary at this time.
- Blue indicates a process that was not included in the scope of the review.
- Grey indicates a County issue that should be addressed by management, but is not necessarily a direct responsibility of the audited department/office.

Child Support Enforcement	Delinquent Tax Collections	Bad Check Collections	Restitution Collection	Contingent Fund	Crime Victim’s Assistance	Traffic Ticket Entry	Federal Forfeiture Funds	Miscellaneous
Child Support Unit receives referral from State Dept. of Social Services – Family Support Division.	MO Dept. of Revenue sends delinquent tax cases through Horizon View database.	Merchant or citizen brings bad check to Prosecuting Attorney and files a claim.	PA receives a case with restitution as part of the court decision.	Prosecuting Attorney Fees placed into Contingent Fund as required by RSMO 56.330.	RSMO 595.209 provides a list of rights for crime victims.	Traffic citations are received from local law enforcement agencies and the Highway Patrol.	Prosecuting Attorney signs a Federal Equitable Sharing Agreement.	Payroll
Cases are handled by 2 attorneys and 4 caseworkers using the MO Automated Child Support System (MACSS).	Case is entered in PA’s Karpel system.	Clerk enters case info into Karpel and a letter is generated and sent to check writer.	Case file is created in Karpel and amount is verified in MO Case.net.	Expenditures cannot exceed \$20,000 per year.	The Unit sends a letter to all victims of crime notifying them of their rights.	As of 1/3/17, most cases are sent to the County Municipal Court to be handled there.	Local law enforcement agency make a drug related arrest.	Purchasing
Caseworker contacts petitioner and files all appropriate papers.	Tax Collection Clerk sends delinquency notices to delinquent account taxpayers.	Follow-up letters sent, if needed. If no payment received, then the Prosecuting Attorney will file criminal charges.	Daily, Karpel displays open cases to determine if payments are due or have been received.	Expenditures only for expenses related to trials.	If victim files a request for assistance, a case file is created in Karpel.	Cases for a 2 nd (or more) DWI and other serious charges are still handled at the Circuit level.	Law enforcement agency sends request to Prosecuting Attorney to file transfer of jurisdiction.	Employee Training

Child Support Enforcement	Delinquent Tax Collections	Bad Check Collections	Restitution Collection	Contingent Fund	Crime Victim's Assistance	Traffic Ticket Entry	Federal Forfeiture Funds	Miscellaneous
Appropriate Sheriff serves summons.	Follow-up letters are sent if no payment received.	Payment is made with two money orders or cashier checks.	If payments due are not made, Karpel will generate a letter.	Circuit Court Judge must approve all expenditures.	The victim is notified of court dates, sentencing, release dates, etc.	Violation codes checked and partially entered into the PA Traffic system.	Cases are logged by the PA's Office.	Annual Report of Cases
Prosecutors work towards compliance through judgment or plea.	Payments mailed to Prosecuting Attorney by check or money order.	One check for vendor and the other for the PA's administrative fees. (A2)	Letters will be sent for 3 months before a Motion to Revoke Probation is filed.	All remaining money over \$2,500 in fund at the end of the year is transferred to the General Fund.	The Unit maintains contact with the victim through the case resolution.	A record check on REJIS is conducted.	PA submits a DAG-71 form to Federal Government to request a share of the funds.	
Case is monitored after settlement with a Motion to Revoke filed for non-compliance.	Payment is entered into Karpel and Horizon View.	Administrative Fee set by State Statute 570.120.	Payments received are entered in Karpel.		All correspondence and activity is tracked in Karpel.	Updates are made to the ticket entry in Karpel as necessary.	US Marshal's decide on the amount that the PA will receive, typically 5%.	
A claim for reimbursement is filed with the State at month-end.	At the end of month, report of payments collected sent to MO Dept. of Revenue.	Payments entered in the Karpel.	An additional payment for the PA administrative fee is required.		The County receives grant funding for the Unit through the MO Dept. of Public Safety.	Ticket is forwarded to the assigned Prosecutor for approval.	All forms must include required information to receive funds.	
Claim details all costs and time associated with Child Support Unit enforcement activities.	The State wires 20% of the monthly collections to the Finance Dept. as the PA's collection fee.	Administrative fees collected are deposited with the Finance Dept.	After administrative fee collected, all future payments are forwarded to victim.			Prosecutor sends he approved ticket to the appropriate court division.	At year end, a CAFA Report documenting all seizures is submitted to Mo DPS.	

Child Support Enforcement	Delinquent Tax Collections	Bad Check Collections	Restitution Collection	Contingent Fund	Crime Victim's Assistance	Traffic Ticket Entry	Federal Forfeiture Funds	Miscellaneous
<p>The County is reimbursed up to the contract amount as long as submission guidelines are followed.</p>	<p>Finance deposits half into the PA Delinquent Tax Fund and half into the General Fund. (B1)</p>		<p>An Administrative handling fee from person paying restitution is collected per RSMo 559.100.3 (A1)</p>					
<p>State conducts an annual audit of cases with a 75% or higher rating needed to receive 100% reimbursement.</p>								
<p>RSMO 568.040 requires a quarterly report of the number of charges filed and convictions.</p>								

III. EXECUTIVE SUMMARY

Following is a summary of opportunities for improvement which were noted during our review of the Prosecuting Attorney's Office:

A. Compliance Opportunities

1. *Restitution Ordinance*: County Code Section 150.010 Collection Fees in Restitution Cases is not current.
2. *Restitution Fees*: Out of the twenty-six cases reviewed with restitution ordered, there were six cases (23.1%) in which restitution and/or bad check fees were under or not assessed.

B. Control Opportunities

1. *Delinquent Tax Collection Fees*: Non-tax related activity is being processed through the Prosecuting Attorney Tax Fund.

Compliance – Restitution Ordinance

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>When collecting restitution, the Prosecuting Attorney’s Office is authorized to collect an administrative handling fee from the person paying restitution. RSMO 559.100.3 states, "The cost shall be twenty-five dollars for restitution of less than one hundred dollars and fifty dollars for restitution of at least one hundred dollars but less than two hundred fifty dollars. For restitution of two hundred fifty dollars or more an additional fee of ten percent of the total restitution shall be assessed, with a maximum fee for administrative handling costs not to exceed seventy-five dollars."</p> <p>County Code Section 150.010.A. has an adopted fee schedule and section B states that "Criminal restitution fees are to be credited to line item 001-000-4-225-00 in the General Fund."</p>	<p>County Code Section 150.010 Collection Fees in Restitution Cases is not current.</p> <p>1) The stated fee schedule does not agree to the State Statute (559.100.3) fee schedule; and</p> <p><u>Note:</u> The office is collecting the correct (statute authorized) fee.</p> <p>2) General fund account 001-0000-4-225 is not an active account.</p>	<p>Opportunity to update the County Code.</p>	<p>County Code Section 150.010 should be updated to reflect the fee schedule listed in RSMO 559.100.3 and to list the correct line item for depositing restitution fees.</p>	<p>The Prosecuting Attorney will speak with the Director of Administration concerning the County Ordinance.</p>

Compliance – Restitution Fees

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>State statutes and the County Code authorize the Prosecuting Attorney's Office to assess and collect administrative handling fees in cases involving restitution and/or bad checks.</p>	<p>Out of the twenty-six cases reviewed with restitution ordered, there were six cases (23.1%) in which restitution and/or bad check fees were under or not assessed.</p>	<p>Uncollected fees.</p>	<p>The Prosecuting Attorney's Office should ensure that fees are assessed accordingly.</p> <p><u>Note:</u> The Prosecuting Attorney's Office has implemented the use of QuickBooks software to improve the accuracy and efficiency of accounting for fees.</p>	<p>Some of the uncollected fees are due to not being ordered.</p>

Control – Delinquent Tax collection Fees

Discussion and Background	Cause	Risk/Effect	Recommendation	Management Response
<p>As detailed in RSMO 56.312 and 136.150, the Prosecuting Attorney's Office may assist the Department of Revenue by attempting to collect delinquent taxes owed to the State. When amounts are collected and submitted to the State, the County is reimbursed a collection fee equal to twenty percent of the total funds remitted. Half of the fee is deposited into general revenue and half is deposited into the Prosecuting Attorney Tax Fund (255).</p>	<p>Non-tax related activity is being processed through the Prosecuting Attorney Tax Fund, including restitution and bad checks. This activity is supposed to be in and out activity; however, a few restitution disbursements were made, but the deposit of such funds went into a different account.</p>	<p>Opportunity for improved accounting for Office activity.</p>	<p>The Prosecuting Attorney's Office should ensure that only activity related to delinquent tax collections is processed through the Prosecuting Attorney Tax Fund (255).</p>	<p>Delinquent tax collections will be processed back through the PA Tax Fund as recommended.</p>