Office of the Clerk of Courts
County of Berks, Pennsylvania

Beth A. Jones, Clerk of Courts

Annual Financial Statement Audit

For the Year Ended December 31, 2025

COUNTY OF BERKS
OFFICE OF THE CONTROLLER
JOSEPH E. RUDDEROW III, CONTROLLER

REPORT 26-23

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COUNTY OF BERKS, PENNSYLVANIA
Office of the Controller

Services Center, 12th Floor
633 Court Street
Reading, PA 19601-4311

Phone: 610.478.6150
Fax: 610.478.6890

Joseph E. Rudderow III, Controller
Eugene Orlando, Esq., Solicitor

Internal Auditor's Report

Clerk of Courts, Beth A. Jones
Office of the Clerk of Courts
Berks County Courthouse, 4th Floor
633 Court Street
Reading, PA 19601

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying Statement of Receipts, Disbursements, and Change in Cash Balance of Office of the Clerk of Courts as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Office of the Clerk of Courts' basic financial statements as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, its cash receipts, disbursements and cash balance for the year ending December 31, 2025, in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Office of the Clerk of Courts and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Office of the Clerk of Courts' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Internal Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to annually audit the Office of the Clerk of Courts and to report the results of such audits to the Berks County Commissioners, and the Chief Operations Officer, and the Auditor General of Pennsylvania.

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Office of the Clerk of Courts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Office of the Clerk of Courts' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

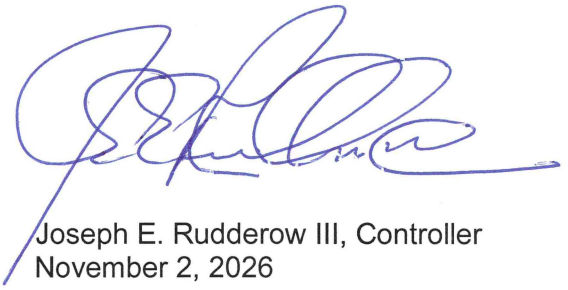
Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management's Discussion and Analysis (MD&A), as described by the Government Accounting Standards Board (GASB), has not been included as part of this Internal Auditor's Report, and does not affect our opinion on the basic financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2026, on our consideration of Office of the Clerk of Courts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Office of the Clerk of Courts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Office of the Clerk of Courts' internal control over financial reporting and compliance.



Joseph E. Rudderow III, Controller
November 2, 2026

Office of the Clerk of Courts
County of Berks, Pennsylvania
Statement of Receipts, Disbursements and Changes in Cash Balance – Cash Basis
For the Years Ended December 31, 2025

Receipts	
Local Authorities	$2,589,366
Restitution, Bail and Collateral	1,421,604
County of Berks	1,126,296
Commonwealth	1,043,978
	6,181,244
Disbursements	
Local Authorities	2,585,855
Restitution, Bail and Collateral	1,763,815
County of Berks (including escheats)	1,129,781
Commonwealth	1,042,926
Total Disbursements	6,522,377
Cash disbursements in excess of receipts	(341,133)
Cash, beginning of year	3,352,817
Cash, end of year	$3,011,684

The accompanying notes are an integral part of the financial statement.

Office of the Clerk of Courts
County of Berks, Pennsylvania
Notes to Financial Statement
For the Years Ended December 31, 2025

Note 1: Nature of the Office and Significant Accounting Policies

Nature of the Office:

The Office of the Clerk of Courts prepares and maintains the records for the Criminal Division of the Court of Common Pleas. The Clerk signs and affixes the Seal of the Courts to all writs and processes, administers oaths and affirmations, and assumes custody of the seal and records of the Court. The Clerk certifies and distributes orders of the Court. The Clerk also certifies and prepares bills of costs for the defendants and utilizes the computerized financial management system to disburse fines, costs and restitution.

Basis of Accounting:

The books and records of the Office of the Clerk of Courts are maintained on the cash basis of accounting, and as required by the Administrative Office of Pennsylvania Courts (AOPC), and therefore, the financial statements presented herein do not purport to present the account balances and results of operations in conformity with generally accepted accounting principles. The cash basis of accounting is another comprehensive basis of accounting.

Cash and Cash Equivalents:

The Office of the Clerk of Courts considers cash and equivalents to be cash on hand, cash on deposit, and investments with a maturity of three months or less when purchased.

Cash Accounts:

The financial statements compiled for the Office of the Clerk of Courts reflect primarily trust and agency account activity. These accounts are maintained and reconciled by the Office of the Clerk of Courts. Administrative costs and expenses incurred by the Office of the Clerk of Courts are reflected on the books and records of the County of Berks and not on these financial statements.

Note 2: Cash and Equivalents

The following cash accounts are in the name of the County of Berks, Office of the Clerk of Courts, and are reflected in the County of Berks financial statements:

Bank	Account Type	Bank Balance	Carrying Value
Truist	General- Checking	$ 2,437,486	$ 2,101,907
Truist	Bail- Checking	629,932	629,932
Customers	Bail Investment- Checking	279,845	279,845
		$ 3,347,263	$ 3,011,684

These accounts hold funds received by the Office of the Clerk of Courts in a trust and agency capacity and use of these funds, by the Office of the Clerk of Courts, is restricted. Each account earns interest. Amounts on deposit in excess of FDIC limits are collateralized by the financial institution with securities held by that entity.

Note 3: Legal Matters

Our audit disclosed no pending litigation involving the Office of the Clerk of Courts or Beth A. Jones that would affect the financial statement for the years ended December 31, 2025.

Note 4: Subsequent Events

Management has evaluated subsequent events through November 2, 2026, which is the date the financial statement was available to be issued.

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Internal Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Clerk of Courts, Beth A. Jones
Office of the Clerk of Courts
Berks County Courthouse, 4th Floor
633 Court Street
Reading, PA 19601

In planning and performing our audit of the financial statement of the Office of the Clerk of Courts for the years ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Office of the Clerk of Court's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Office of the Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Office of the Clerk of Court's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Office of the Clerk of Court's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect in the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances

of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to the management of the Office of the Clerk of Courts in a separate letter dated November 2, 2026.

This report is intended solely for the information and use by the management of the Office of the Clerk of Courts and other affected county offices, and is not intended to be, and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Joseph E. Rudderow III, Controller
November 2, 2026