

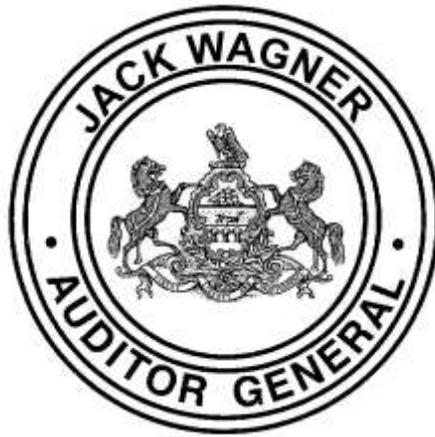
CLERK OF THE COURT OF COMMON PLEAS

MONTGOMERY COUNTY

EXAMINATION REPORT

FOR THE PERIOD

APRIL 4, 2005 TO DECEMBER 31, 2007



CLERK OF THE COURT OF COMMON PLEAS

MONTGOMERY COUNTY

EXAMINATION REPORT

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas, Montgomery County, Pennsylvania (County Officer), for the period April 4, 2005 to December 31, 2007, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). This Statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this Statement based on our examination.

Our examination was conducted in accordance with attestation standards 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. An examination includes examining, on a test basis, evidence supporting the Statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(b) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(b) of *The Fiscal Code*.



Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above presents, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period ended December 31, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statement and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statement that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statement was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statement.

Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jack Wagner". The signature is written in a cursive style with a long horizontal flourish extending to the right.

June 21, 2011

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

Receipts:

Department of Transportation		
Title 75 Fines	\$	224,906
Overweight Fines		679
Department of Revenue Court Costs		262,515
Crime Victims' Compensation Costs		622,454
Crime Commission Costs/Victim Witness Services Costs		433,123
Domestic Violence Costs		90,060
Emergency Medical Services Fines		47,328
DUI - ARD/EMS Fees		92,816
CAT/MCARE Fund Surcharges		459,738
Judicial Computer System/Access to Justice Fees		175,660
Offender Supervision Fees		2,342,640
Constable Service Surcharges		930
Criminal Laboratory Users' Fees		1,819
Probation and Parole Officers' Firearm Education Costs		63,952
Substance Abuse Education Costs		621,726
Office of Victims' Services Costs		26,349
Miscellaneous State Fines and Costs		<u>346,003</u>
 Total receipts (Note 2)	 \$	 5,812,698
 Disbursements to Commonwealth (Note 3)		 <u>(5,812,698)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments (Exhibit 1)		 <u>680</u>
 Adjusted balance due Commonwealth (County) for the period April 4, 2005 to December 31, 2007	 \$	 <u><u>680</u></u>

Notes to the Statement of Receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

1. Criteria

The Statement of Receipts and Disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The Statement was prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 5,798,166
Office of the Attorney General	2,649
Office of the Inspector General	10,998
State Police	473
State Correctional Institute - Graterford	145
Commonwealth of Pennsylvania	110
Department of Public Welfare	101
Department of Transportation	56
Total	\$ 5,812,698

CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

4. Balance Due Commonwealth (County) For The Period April 4, 2005 To December 31, 2007

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

5. County Officer Serving During Examination Period

Jane B. Markley served as the Clerk of the Court of Common Pleas for the period April 4, 2005 to December 31, 2007.

CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
EXHIBIT 1
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Case Number</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
May	25	2007	CR-200-2006	\$ 200	1
June	25	2007	CR-7391-2005	480	1
Total				<u>\$ 680</u>	

1 - Bail forfeiture due the Commonwealth was incorrectly remitted to the County.

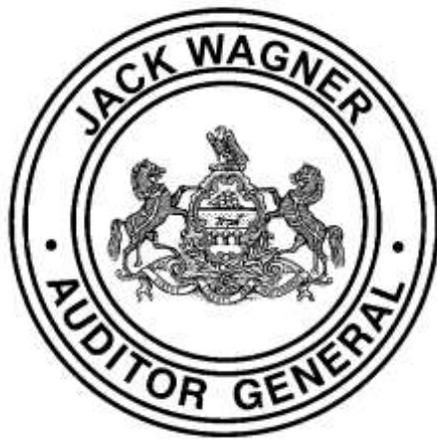
CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
COMMENT
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended:

- That the office properly assess Judicial Computer System/Access to Justice (JCS/ATJ) Fees and Crime Victims Compensation (CVC) costs.

During our current examination, we noted that the office complied with our recommendation.



CLERK OF THE COURT OF COMMON PLEAS
MONTGOMERY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
APRIL 4, 2005 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

The Honorable Ann Thornburg Weiss	Clerk of the Court of Common Pleas
The Honorable Diane Morgan	Controller
The Honorable William J. Furber	President Judge
The Honorable James R. Matthews	Chairman of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.