

# ATTESTATION ENGAGEMENT

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## Clerk of the Court of Common Pleas

Westmoreland County, Pennsylvania

For the Period

January 1, 2013 to December 31, 2016

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February 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable C. Daniel Hassell  
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, Westmoreland County, Pennsylvania (County Officer), for the period January 1, 2013 to December 31, 2016, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The county office's management is responsible for presenting this Statement in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statement, 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 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, for the period January 1, 2013 to December 31, 2016, is presented in accordance with the criteria set forth in Note 1, 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 Statement; 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 Statement. 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement 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 Statement is free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, 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*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas, Westmoreland County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

January 30, 2018

Eugene A. DePasquale  
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

Receipts:

Department of Transportation		
Title 75 Fines	\$	563,346
Overweight Fines		2,250
Department of Revenue Court Costs		207,916
Crime Victims' Compensation Costs		643,795
Crime Commission Costs/Victim Witness Services Costs		454,218
Domestic Violence Costs		35,552
Emergency Medical Services Fines		31,936
DUI - ARD/EMS Fees		54,313
CAT/MCARE Fund Surcharges		224,657
Judicial Computer System/Access to Justice Fees		383,684
Offender Supervision Fees		2,223,167
Constable Service Surcharges		2,234
Criminal Laboratory Users' Fees		496,837
Probation and Parole Officers' Firearm Education Costs		38,622
Substance Abuse Education Costs		450,671
Office of Victims' Services Costs		101,112
Miscellaneous State Fines and Costs		<u>1,088,381</u>
 Total receipts (Note 2)		 7,002,691
 Disbursements to Commonwealth (Note 3)		 <u>(7,002,691)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments (See Exhibit 1)		 <u>(10,000)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2013 to December 31, 2016		 <u><u>\$ (10,000)</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

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 Courts checks issued to:

Department of Revenue	\$ 6,994,877
Liquor Control Board	686
Game Commission	300
Office of Attorney General	2,308
State Police	8
Department of Public Welfare	12
Department of General Services	1,631
Auditor General	27
Higher Education Assistance Agency	20
Department of Transportation	2,822
Total	\$ 7,002,691

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

4. Balance Due Commonwealth (County) For The Period January 1, 2013 To December 31, 2016

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

Bryan Kline served as the Clerk of the Court of Common Pleas for the period January 1, 2013 to December 31, 2016.



CLERK OF THE COURT OF COMMON PLEAS  
 WESTMORELAND COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2013 TO DECEMBER 31, 2016

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Docket Number</u>	<u>Date Disbursed</u>	<u>Title Violated</u>	<u>Section Violated</u>	<u>Amount Due County</u>	<u>Total Payments</u>	<u>Examintion Adjustment</u>	<u>Explanation</u>
CR-369-2013	4/30/2014	18	2702 A6	\$ 10,000.00	\$ -	\$ 10,000.00	1

1 = Based on section violated the bail forfeiture was paid to Commonwealth in error; \$10,000.00 due County

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

**The Honorable C. Daniel Hassell**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable Thomas B. Darr**  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania  
Administrative Office of Pennsylvania Courts

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

**The Honorable Bryan Kline**  
Clerk of the Court of Common Pleas

**The Honorable Jeffrey Balzer**  
Controller

**The Honorable Gina Cerilli**  
President / Chairperson of the Board of Commissioners

**The Honorable R.E. McCormick, Jr.**  
President Judge

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).