



CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
EXAMINATION REPORT  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

## CONTENTS

	<u>Page</u>
Independent Auditor's Report .....	1
Financial Section:	
Statement Of Receipts And Disbursements.....	3
Notes To The Statement Of Receipts And Disbursements.....	4
Report Distribution .....	7

## Independent Auditor's Report

The Honorable Thomas W. Wolf  
Secretary  
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, 2003 to December 31, 2005, 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 Pennsylvania Department of Revenue and other state agencies for the period ended December 31, 2005, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of 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 the Statement or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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.

September 21, 2007

JACK WAGNER  
Auditor General

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Department of Transportation		
Title 75 Fines	\$	257,614
Overweight Fines		1,846
Department of Revenue Court Costs		174,201
Crime Victims' Compensation Costs		296,713
Crime Commission Costs/Victim Witness Services Costs		283,249
Domestic Violence Costs		36,838
Emergency Medical Services Fines		33,245
DUI - ARD/EMS Fees		34,939
CAT/MCARE Fund Surcharges		230,830
Judicial Computer System/Access to Justice Fees		56,293
Offender Supervision Fees		1,115,508
Constable Service Surcharges		2,078
Criminal Laboratory Users' Fees		193,469
Probation and Parole Officers' Firearm Education Costs		33,619
Substance Abuse Education Costs		106,485
Office of Victims' Services Costs		46,102
Miscellaneous State Fines and Costs		<u>207,537</u>
Total receipts (Note 2)	\$	3,110,566
Disbursements to Commonwealth (Note 3)		<u>(3,109,956)</u>
Balance due Commonwealth (County) per settled reports (Note 4)		610
Examination adjustments (Note 6)		<u>175</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2003 to December 31, 2005	\$	<u><u>785</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, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted properly and to provide the Pennsylvania Department of Revenue (Department of Revenue) with a report to enable them to settle an account covering any delinquency.

The Statement was prepared in accordance with reporting requirements prescribed by the 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 Department of Revenue and other state agencies. 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	\$ 3,038,092
Department of Public Welfare	4,000
Office of Attorney General	14,147
State Police	36,174
Office of Inspector General	7,198
Bureau of Victims' Services	113
Turnpike Commission	240
Department of Transportation	2,779
Bureau of Narcotics Investigations	1,400
Commonwealth of Pennsylvania	3,900
Bureau of Drug Enforcement	1,873
Division of Forest Fire Protection	40
Total	<u><u>\$ 3,109,956</u></u>

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

4. Balance Due Commonwealth (County) For The Period January 1, 2003 To December 31, 2005

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. This balance also reflects a summary of receipts disbursed directly to other state agencies.

5. Reconciliation Of Settled Reports

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 1, 2003 to December 31, 2005:

Date of Summary of Collections Report	Balance Due Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2003			
January	\$ 227	\$ -	\$ 227
February	25	-	25
March	(13)	-	(13)
April	(16)	-	(16)
May	(146)	-	(146)
June	(99)	-	(99)
July	150	-	150
August	(500)	-	(500)
September	-	-	-
October	418	-	418
November	(10)	-	(10)
December	-	-	-
2004			
January	574	-	574
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-

CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

5. Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2005			
January	\$ -	\$ -	\$ -
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
Balance due Department of Revenue (County) per settled reports			610
Examination adjustments (Note 6)			175
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005			<u>\$ 785</u>

6. Examination Adjustment

The examination adjustment represents interest earned on Commonwealth funds during the examination period that was not remitted to the Department of Revenue.

7. County Officer Serving During Examination Period

David Patterson served as the Clerk of The Court of Common Pleas for the period January 1, 2003 to December 31, 2005.



CLERK OF THE COURT OF COMMON PLEAS  
WESTMORELAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf  
Secretary  
Department of Revenue

Mr. Thomas J. Dougherty  
Director  
Division of Grants and Standards  
Pennsylvania Board of Probation and Parole  
1101 South Front Street, Suite 5900  
Harrisburg, PA 17104-2545

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

Clerk of The Court of Common Pleas  
Westmoreland County  
2 North Main Street  
Courthouse Square, Suite 203  
Greensburg, PA 15601

The Honorable Tom Balya

Chairman of the Board of Commissioners

The Honorable David Patterson

Clerk of The Court of Common Pleas

The Honorable Carmen Pedicone

Controller

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](http://www.auditorgen.state.pa.us).