



CLERK OF THE COURT OF COMMON PLEAS

LEHIGH COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2002 TO JULY 24, 2005

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Independent Auditor's Report

The Honorable Gregory C. Fajt
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, Lehigh County, Pennsylvania (County Officer), for the period January 1, 2002 to July 24, 2005, pursuant to the requirements of Section 401(b) of *The Fiscal Code*. 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 reported and promptly transmitted. *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 Department of Revenue and other state agencies for the period ended July 24, 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.

December 12, 2006

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
LEHIGH COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2002 TO JULY 24, 2005

Receipts:

Department of Transportation		
Title 75 Fines	\$	348,118
Overweight Fines		19,501
Department of Revenue Court Costs		267,877
Crime Victims' Compensation Costs		294,079
Crime Commission Costs/Victim Witness Services Cost		282,235
Domestic Violence Costs		50,914
Emergency Medical Services Fines		49,814
DUI - ARD/EMS Fees		76,110
CAT/MCARE Fund Surcharges		391,100
Judicial Computer System/Access to Justice Fees		46,470
Offender Supervision Fees		1,350,955
Constable Service Surcharges		221
Criminal Laboratory Users' Fees		139,966
Probation and Parole Officers' Firearm Education Costs		50,232
Substance Abuse Education Costs		199,015
Office of Victims' Services Costs		22,842
Miscellaneous State Fines and Costs		<u>225,989</u>
 Total receipts (Note 2)	 \$	 3,815,438
 Disbursements to Department of Revenue (Note 3)		 <u>(3,815,438)</u>
 Balance due Department of Revenue (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Department of Revenue (County) for the period January 1, 2002 to July 24, 2005	 \$	 <u><u>-</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
LEHIGH COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2002 TO JULY 24, 2005

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Title 72 P.S. Section 401 (b) of *The Fiscal Code*, 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 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 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 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: \$ 3,815,438

4. Balance Due Department Of Revenue (County) For The Period January 1, 2002 To July 24, 2005

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

5. County Officer Serving During Examination Period

Andrea E. Naugle served as the Clerk of The Court of Common Pleas for the period January 1, 2002 to July 24, 2005.

CLERK OF THE COURT OF COMMON PLEAS
LEHIGH COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2002 TO JULY 24, 2005

This report was initially distributed to:

The Honorable Gregory C. Fajt
Secretary
Department of Revenue

Mr. Richard Dash
Chief Officer of Fiscal Services
Pennsylvania Board of Probation and Parole
1101 South Front Street
Harrisburg, PA 17104-2520

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

Clerk of The Court of Common Pleas
Lehigh County
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101

The Honorable Andrea E. Naugle	Clerk of The Court of Common Pleas
The Honorable Peter L. Shaffer	Controller
The Honorable Dr. Percy Dougherty	Chairman of the Board

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.