

CLERK OF THE COURT OF COMMON PLEAS

ALLEGHENY COUNTY

AUDIT REPORT

FOR THE PERIOD

JANUARY 3, 2000 TO DECEMBER 31, 2003

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Independent Auditor's Report

The Honorable Gregory C. Fajt
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the accompanying statement of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas, Allegheny County, Pennsylvania (County Officer), for the period January 3, 2000 to December 31, 2003, pursuant to the requirements of Section 401(b) and 902 of *The Fiscal Code*. This financial statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this statement based on our audit.

Except as discussed in the fifth paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statement was prepared using accounting practices prescribed by the Pennsylvania Department of Revenue, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statement presents only the Commonwealth portion of cash receipts and disbursements and is not intended to present fairly the financial position and results of operations of the County Officer, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County Officer, as of December 31, 2003, the changes in its financial position, or, where applicable, its cash flows for the period then ended.

As discussed in Finding No. 3 of this report, the County Officer's computer system was unable to generate a report of all checks issued to state agencies. This deficiency limited the scope of our audit of the County Officer's financial statement and we were unable to satisfy ourselves by other auditing procedures.

In our opinion, except for the effects, if any, of the matter in the preceding paragraph, the financial statement referred to above presents fairly, in all material respects, the operations of the County Officer, Allegheny County, as it pertains to receipts made on behalf of the Department of Revenue and other state agencies for the period January 3, 2000 to December 31, 2003, on a basis described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2005, on our consideration of the County Officer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

June 29, 2005

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Receipts:

Department of Transportation:		
Title 75 Fines (Note 5)	\$	62,854.96
State Police - DUI Fines		279,678.06
Substance Abuse Education Costs		67,696.64
Department of Revenue Court Costs		406,259.20
Crime Victims Compensation Costs		617,744.90
Crime Commission Costs/Victim Witness Services Costs		740,020.26
Department of Public Welfare		
Domestic Violence Costs		119,537.54
Restitution		58,967.36
Emergency Medical Service fines		122,619.37
DNA Costs		18,426.75
DUI - ARD/EMS Fees		223,041.12
Department of Conservation and Natural Resources Fines		1,406.00
CAT Fund Surcharges		894,084.11
Judicial Computer System/Access to Justice Fees		48,017.85
Offender Supervision Fees		3,758,115.31
Firearms Education Costs		93,041.73
Constable Service Surcharges		19,628.21
Sales Tax Fines and Restitution		83,045.14
Office Of Victims' Services Restitution		33,589.46
Pennsylvania Probation & Parole Restitution		75.00
Department of Revenue Restitution		6,637.22
Department of Transportation Restitution		40.00
State Police Restitution		507.54
Attorney General Restitution		<u>2,152.19</u>
 Total Receipts (Note 2)		 7,657,185.92
 Disbursements to Commonwealth (Note 3)		 <u>(7,682,634.88)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (25,448.96)
 Audit adjustments (Note 5)		 25,361.90
 Audit adjustments (Exhibit 1 and Note 6)		 <u>16,628.01</u>
 Adjusted balance due Commonwealth (County) for the period January 3, 2000 to December 31, 2003		 <u>\$ 16,540.95</u>

Notes to the financial statement are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statement was prepared in accordance with the requirements of the Pennsylvania Department of Revenue. This financial statement is not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

Basis Of Accounting

The financial statement was prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures were recognized when paid.

Audit Requirement

The financial presentation 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. A statement of assets and liabilities was not a required part of the financial presentation because of the limited reporting scope by the Clerk of the Court of Common Pleas. Therefore, a statement of assets and liabilities was not audited and is not a part of this report.

2. Receipts

Receipts are comprised of fines, costs, fees, surcharges, and restitution collected on behalf of the Department of Revenue and other state agencies. These fines, costs, fees, surcharges, and restitution represent collections made on summary and criminal cases filed with the Clerk of The Court of Common Pleas' Office.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

3. Disbursements

Total disbursements are comprised as follows:

Checks issued to:

Department of Revenue	\$ 7,620,892.79
Board of Probation & Parole	75.00
Department of Transportation	40.00
State Police	507.54
Department of Public Welfare	58,967.36
Office of the Attorney General	<u>2,152.19</u>
Total	<u><u>\$ 7,682,634.88</u></u>

4. Balance Due Commonwealth (County) For The Period
January 3, 2000 to December 31, 2003

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance does not reflect adjustments disclosed by our audit. Refer to Note 5 and Exhibit 1.

5. Audit Adjustment

The total amount of Title 75 fines reported for the period was \$88,216.86. Of this amount, \$25,361.90 pertains to a prior audit settlement for the period January 1, 1997 to January 2, 2000. The amount reported on the Statement of Receipts and Disbursements reflects only the current audit collections totaling \$62,854.96. Consequently, \$25,361.90 of the \$7,682,634.88 in disbursements is for the prior audit period.

6. Exhibit 1

These adjustments represent Title 75 fines paid to municipality in error. When a traffic arrest is made by the State Police, 100% of the fine is due the Commonwealth.

7. County Officer Serving During Audit Period

George F. Matta, II served as the Clerk of The Court of Common Pleas for the period January 3, 2000 to December 31, 2003.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments

<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
May-01	S	VC1543	1299	2000	05/08/01	\$ 100.00	Robinson Township
Jun-01	S	VC3731	2002	2000	06/25/01	150.00	City of Pittsburgh
Aug-01	S	VC3731	3325	2000	08/27/01	150.00	East Deer Township
Oct-01	S	VC3714	3325	2000	10/22/01	12.50	East Deer Township
Nov-01	S	VC3309	3325	2000	11/26/01	25.00	East Deer Township
Jan-02	S	VC3361	3325	2000	01/02/02	65.00	East Deer Township
Oct-01	S	VC3731	4744	2000	10/31/01	150.00	City of Pittsburgh
Jul-03	S	VC3714	4841	2000	07/29/03	17.50	City of Pittsburgh
Sep-03	S	VC1501	4841	2000	09/16/03	45.00	City of Pittsburgh
Aug-01	S	VC3731	4853	2000	08/13/01	150.00	North Fayette Township
Nov-01	S	VC1543	4853	2000	11/20/01	100.00	North Fayette Township
Jul-01	S	VC3731	6042	2000	07/06/01	150.00	Robinson Township
Jun-01	S	VC3731	6324	2000	06/19/01	150.00	Collier Township
Jun-01	S	VC1543	6324	2000	06/19/01	100.00	Collier Township
Apr-03	S	VC3731	6611	2000	04/29/03	150.00	City of Pittsburgh
Apr-01	S	VC3731	6718	2000	04/25/01	150.00	City of Pittsburgh
Mar-01	S	VC3731	6767	2000	03/12/01	150.00	O'Hara Township
Jul-01	S	VC3731	7042	2000	07/31/01	150.00	City of Pittsburgh
Jul-01	S	VC309	7042	2000	07/31/01	12.50	City of Pittsburgh
Dec-03	S	VC3731	7116	2000	12/29/03	150.00	Monroeville Borough
Aug-02	S	VC3362	10146	2000	08/26/02	32.50	Harmar Township
Jun-01	S	VC3731	11117	2000	06/29/01	12.75	Robinson Township
Jul-01	S	VC3731	11117	2000	07/20/01	30.00	Robinson Township
Sep-01	S	VC3731	11117	2000	09/12/01	59.50	Robinson Township
Nov-01	S	VC3731	11117	2000	11/01/01	29.75	Robinson Township
Dec-01	S	VC3731	11117	2000	12/18/01	18.00	Robinson Township
Jun-01	S	VC3731	11468	2000	06/26/01	26.25	Ross Township
Sep-01	S	VC3731	11468	2000	09/05/01	123.75	Ross Township
Oct-01	S	VC3731	12705	2000	10/01/01	150.00	City of Pittsburgh
Oct-01	S	VC3310	12705	2000	10/01/01	12.50	City of Pittsburgh
Nov-01	S	VC3334	12705	2000	11/14/01	12.50	City of Pittsburgh
Oct-01	S	VC3731	13614	2000	10/04/01	150.00	Greentree Borough
Mar-02	S	VC3731	15523	2000	03/26/02	150.00	City of Pittsburgh
Apr-02	S	VC3731	16295	2000	04/08/02	150.00	Greentree Borough
Sep-03	S	VC3362	17085	2000	09/17/03	32.50	Harmar Township
May-01	S	VC3731	634	2000	05/29/01	33.93	City of Pittsburgh
Aug-01	S	VC3731	2983	2000	08/28/01	150.00	Edgewood Borough
Aug-01	S	VC3714	2983	2000	08/28/01	17.50	Edgewood Borough
Aug-01	S	VC4581	2983	2000	08/28/01	12.50	Edgewood Borough
Feb-02	S	VC3731	7304	2000	02/07/02	13.75	Monroeville Borough
Mar-02	S	VC3731	7304	2000	03/19/02	25.00	Monroeville Borough
Apr-02	S	VC3731	7304	2000	04/16/02	25.00	Monroeville Borough
May-02	S	VC3731	7304	2000	05/08/02	25.00	Monroeville Borough
Jun-02	S	VC3731	7304	2000	06/03/02	25.00	Monroeville Borough

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments (Continued)

<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
Jul-02	S	VC3731	7304	2000	07/12/02	\$ 25.00	Monroeville Borough
Aug-02	S	VC3731	7304	2000	08/14/02	11.25	Monroeville Borough
Nov-01	S	VC3731	11612	2000	11/01/01	23.78	City of Pittsburgh
Dec-01	S	VC3731	11612	2000	12/06/01	34.40	City of Pittsburgh
Jan-02	S	VC3731	11612	2000	01/11/02	34.40	City of Pittsburgh
Feb-02	S	VC3731	11612	2000	02/12/02	34.40	City of Pittsburgh
Mar-02	S	VC3731	11612	2000	03/08/02	23.02	City of Pittsburgh
Oct-03	S	VC1543	11693	2000	10/02/03	800.00	City of Pittsburgh
Feb-03	S	VC3731	13552	2000	02/19/03	150.00	Edgewood Borough
Feb-03	S	VC3714	13552	2000	02/19/03	25.00	Edgewood Borough
Feb-03	S	VC3309	13552	2000	02/19/03	12.50	Edgewood Borough
Nov-01	S	VC3731	13874	2000	11/07/01	55.08	Ross Township
Jan-02	S	VC3731	13874	2000	01/17/02	94.92	Ross Township
Jan-02	S	VC3731	14229	2000	01/31/02	150.00	Greentree Borough
Jul-01	S	VC3731	15268	2000	07/09/01	500.00	Indiana Township
Dec-01	S	VC3731	15510	2000	12/31/01	45.75	Scott Township
Jan-02	S	VC3731	15510	2000	01/29/02	104.25	Scott Township
Jul-02	S	VC3731	15759	2000	07/19/02	95.61	North Fayette Township
Jul-03	S	VC3731	15759	2000	07/28/03	50.00	North Fayette Township
May-03	S	VC3731	15999	2000	05/30/03	150.00	Moon Township
Dec-01	S	VC3731	16193	2000	12/28/01	150.00	Collier Township
Feb-02	S	VC3731	17150	2000	02/15/02	113.28	O'Hara Township
Apr-02	S	VC3731	17150	2000	04/01/02	36.72	O'Hara Township
Aug-02	S	VC3731	17302	2000	08/12/02	150.00	Ross Township
Aug-02	S	VC1501	17302	2000	08/12/02	12.50	Ross Township
Aug-02	S	VC4303	17302	2000	08/12/02	12.50	Ross Township
Jul-02	S	VC3731	4628	2000	07/09/02	150.00	City of Pittsburgh
Dec-01	S	VC3731	9705	2000	12/05/01	33.17	Churchill Borough
Jan-02	S	VC3731	9705	2000	01/04/02	40.65	Churchill Borough
Feb-02	S	VC3731	9705	2000	02/06/02	40.65	Churchill Borough
Mar-02	S	VC3731	9705	2000	03/05/02	35.53	Churchill Borough
Jul-01	S	VC3731	9823	2000	07/31/01	150.00	Franklin Park Township
Jan-02	S	VC3731	10704	2000	01/09/02	150.00	Robinson Township
Mar-01	S	VC1543	10801	2000	03/23/01	42.75	Robinson Township
Apr-01	S	VC1543	10801	2000	04/20/01	57.25	Robinson Township
Apr-01	S	VC3362	10801	2000	04/20/01	12.50	Robinson Township
Feb-02	S	VC3309	11057	2000	02/27/02	12.50	Robinson Township
Feb-02	S	VC3362	11057	2000	02/27/02	12.50	Robinson Township
Feb-02	S	VC1311	11057	2000	02/27/02	12.50	Robinson Township
Dec-00	S	VC3731	11584	2000	12/11/00	150.00	City of Pittsburgh
Jul-01	S	VC3731	13278	2000	07/18/01	12.34	City of Pittsburgh
Aug-01	S	VC3731	13278	2000	08/09/01	36.36	City of Pittsburgh
Sep-01	S	VC3731	13278	2000	09/17/01	36.36	City of Pittsburgh
Oct-01	S	VC3731	13278	2000	10/18/01	36.36	City of Pittsburgh

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments (Continued)

<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
Nov-01	S	VC3731	13278	2000	11/21/01	\$ 28.58	City of Pittsburgh
Nov-01	S	VC3736	13278	2000	11/21/01	23.34	City of Pittsburgh
May-02	S	VC3736	13278	2000	05/09/02	126.66	City of Pittsburgh
Jul-01	S	VC3731	13559	2000	07/18/01	28.04	Edgewood Borough
Aug-01	S	VC3731	13559	2000	08/09/01	28.04	Edgewood Borough
Sep-01	S	VC3731	13559	2000	09/17/01	28.04	Edgewood Borough
May-02	S	VC3731	13559	2000	05/09/02	37.84	Edgewood Borough
May-02	S	VC3736	13559	2000	05/09/02	150.00	Edgewood Borough
Oct-01	S	VC3731	13559	2000	10/18/01	28.04	Edgewood Borough
Oct-01	S	VC3731	13580	2000	10/09/01	150.00	City of Pittsburgh
Jan-02	S	VC3731	13612	2000	01/03/02	150.00	Scott Township
Sep-02	S	VC3731	13879	2000	09/23/02	150.00	Ross Township
Sep-02	S	VC3714	13879	2000	09/23/02	12.50	Ross Township
Feb-01	S	VC3731	14674	2000	02/20/01	150.00	Rosslyn Farms Borough
Feb-03	S	VC3731	16153	2000	02/26/03	150.00	Emsworth Borough
Jan-02	S	VC3714	17116	2000	01/24/02	12.50	City of Pittsburgh
Jan-02	S	VC3309	17116	2000	01/24/02	12.50	City of Pittsburgh
Jun-01	S	VC3731	634	2000	06/29/01	57.38	City of Pittsburgh
Jul-01	S	VC3731	634	2000	07/25/01	58.69	City of Pittsburgh
Jul-01	S	VC3362	634	2000	07/25/01	10.85	City of Pittsburgh
Aug-01	S	VC3362	634	2000	08/29/01	36.65	City of Pittsburgh
Feb-01	S	VC3731	1622	2000	02/08/01	54.75	City of Pittsburgh
Mar-01	S	VC3731	1622	2000	03/09/01	54.75	City of Pittsburgh
Mar-01	S	VC3731	1622	2000	03/29/01	40.50	City of Pittsburgh
Jan-03	S	VC3714	3467	2000	01/17/03	17.50	Scott Township
Jan-03	S	VC3361	3467	2000	01/17/03	17.50	Scott Township
Aug-02	S	VC3731	8058	2000	08/29/02	150.00	Robinson Township
Aug-02	S	VC3362	8058	2000	08/29/02	17.50	Robinson Township
Dec-00	S	VC3731	8107	2000	12/28/00	150.00	North Fayette Township
Dec-00	S	VC1543	8107	2000	12/28/00	100.00	North Fayette Township
Sep-01	S	VC3731	8603	2000	09/12/01	83.75	City of Pittsburgh
Sep-01	S	VC3731	8603	2000	09/25/01	50.00	City of Pittsburgh
Oct-01	S	VC3731	8603	2000	10/15/01	16.25	City of Pittsburgh
May-01	S	VC3731	8608	2000	05/14/01	150.00	Scott Township
May-01	S	VC3714	8608	2000	05/14/01	12.50	Scott Township
May-01	S	VC3309	8608	2000	05/14/01	12.50	Scott Township
May-01	S	VC4302	8608	2000	05/14/01	12.50	Scott Township
Apr-01	S	VC3731	9152	2000	04/12/01	150.00	Findlay Township
Jan-02	S	VC3731	9741	2000	01/15/02	31.60	Robinson Township
Mar-02	S	VC3731	9741	2000	03/19/02	118.40	Robinson Township
May-01	S	VC3731	12411	2000	05/30/01	96.00	Collier Township
Jul-01	S	VC3731	12411	2000	07/18/01	154.00	Collier Township
Apr-02	S	VC3731	12837	2000	04/17/02	150.00	Ross Township
Mar-03	S	VC3731	12884	2000	03/05/03	18.00	Robinson Township

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments (Continued)

<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
Apr-03	S	VC3731	12884	2000	04/23/03	\$ 16.68	Robinson Township
Jul-03	S	VC3731	12884	2000	07/09/03	53.32	Robinson Township
Jul-03	S	VC3731	13056	2000	07/09/03	6.68	Monroeville Borough
Sep-03	S	VC3731	13056	2000	09/11/03	143.32	Monroeville Borough
Sep-03	S	VC1543	13056	2000	09/11/03	500.00	Monroeville Borough
Apr-02	S	VC3714	13190	2000	04/03/02	17.50	City of Pittsburgh
Apr-02	S	VC3361	13190	2000	04/03/02	10.52	City of Pittsburgh
Apr-02	S	VC3361	13190	2000	04/22/02	6.98	City of Pittsburgh
Nov-01	S	VC3731	259	2000	11/26/01	150.00	Greentree Borough
Nov-01	S	VC3361	259	2000	11/26/01	12.50	Greentree Borough
Feb-02	S	VC3731	592	2000	02/12/02	35.43	Churchill Borough
May-03	S	VC3731	592	2000	05/19/03	81.46	Churchill Borough
Sep-03	S	VC3731	592	2000	09/12/03	33.11	Churchill Borough
Sep-03	S	VC3714	592	2000	09/12/03	17.50	Churchill Borough
Sep-03	S	VC3361	592	2000	09/12/03	12.50	Churchill Borough
Sep-03	S	VC3310	592	2000	09/12/03	12.50	Churchill Borough
Jul-02	S	VC3731	1674	2000	07/09/02	25.44	Wilkinsburg Borough
Jul-02	S	VC3731	1674	2000	07/18/02	35.31	Wilkinsburg Borough
Aug-02	S	VC3731	1674	2000	08/12/02	35.00	Wilkinsburg Borough
Aug-02	S	VC3731	1674	2000	08/30/02	35.31	Wilkinsburg Borough
Mar-03	S	VC3731	1674	2000	03/21/03	15.00	Wilkinsburg Borough
Jul-01	S	VC3731	2428	2000	07/13/01	31.75	Scott Township
Aug-01	S	VC3731	2428	2000	08/16/01	118.25	Scott Township
Aug-01	S	VC3714	2428	2000	08/16/01	17.50	Scott Township
Mar-01	S	VC3731	5406	2000	03/20/01	58.25	Monroeville Borough
Jun-01	S	VC3731	5406	2000	06/01/01	91.75	Monroeville Borough
Apr-01	S	VC3731	7704	2000	04/25/01	27.00	Robinson Township
May-01	S	VC3731	7704	2000	05/17/01	43.13	Robinson Township
Jun-01	S	VC3731	7704	2000	06/12/01	43.13	Robinson Township
Jul-01	S	VC3731	7704	2000	07/03/01	36.74	Robinson Township
Jul-01	S	VC3361	7704	2000	07/03/01	12.50	Robinson Township
Mar-02	S	VC3731	9123	2000	03/15/02	43.07	City of Pittsburgh
Apr-02	S	VC3731	9123	2000	04/09/02	43.07	City of Pittsburgh
May-02	S	VC3731	9123	2000	05/15/02	43.07	City of Pittsburgh
Jun-02	S	VC3731	9123	2000	06/19/02	20.79	City of Pittsburgh
Mar-02	S	VC3362	1813	2001	03/19/02	24.18	Harmar Township
Jun-02	S	VC3736	1813	2001	06/06/02	125.82	Harmar Township
Jun-02	S	VC3736	1813	2001	06/06/02	14.35	Harmar Township
Aug-02	S	VC3362	1813	2001	08/28/02	10.00	Harmar Township
Oct-02	S	VC3362	1813	2001	10/03/02	10.00	Harmar Township
Nov-02	S	VC3362	1813	2001	11/21/02	72.65	Harmar Township
Aug-02	S	VC3731	2846	2001	08/29/02	150.00	Marshall Township
Nov-01	S	VC3731	10257	2001	11/07/01	150.00	Harmar Township
Apr-02	S	VC3731	466	2001	04/18/02	150.00	Harmar Township

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments (Continued)

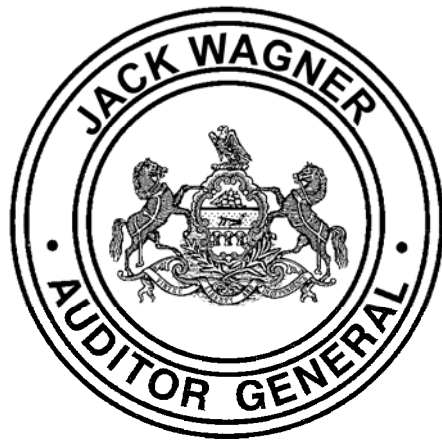
<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
Apr-02	S	VC3362	466	2001	04/18/02	\$ 12.50	Harmar Township
Feb-02	S	VC3731	1493	2001	02/25/02	48.98	City of Pittsburgh
Mar-02	S	VC3731	1493	2001	03/12/02	48.98	City of Pittsburgh
Apr-02	S	VC3731	1493	2001	04/22/02	48.98	City of Pittsburgh
Jun-02	S	VC3731	1493	2001	06/04/02	48.98	City of Pittsburgh
May-02	S	VC3731	1493	2001	05/19/02	37.28	City of Pittsburgh
Jul-02	S	VC3731	1493	2001	07/16/02	4.30	City of Pittsburgh
Aug-01	S	VC1103	173	2001	08/22/01	25.00	Bellvue Borough
May-02	S	VC3731	3107	2001	05/28/02	150.00	City of Pittsburgh
Feb-02	S	VC3731	5737	2001	02/21/02	150.00	Findlay Township
Feb-02	S	VC1543	5737	2001	02/21/02	500.00	Findlay Township
Jun-02	S	VC4303	5285	2001	06/18/02	12.50	City of Pittsburgh
Jun-03	S	VC3731	3867	2001	06/02/03	150.00	City of Pittsburgh
Mar-02	S	VC3731	2004	2001	03/19/02	42.73	Findlay Township
Apr-02	S	VC3731	2004	2001	04/04/02	42.70	Findlay Township
May-02	S	VC3731	2004	2001	05/14/02	44.95	Findlay Township
Jun-02	S	VC3731	2004	2001	06/06/02	19.62	Findlay Township
May-02	S	VC3731	6323	2001	05/20/02	106.96	Robinson Township
Jun-02	S	VC3731	6323	2001	06/17/02	43.04	Robinson Township
Mar-02	S	VC3731	12485	2001	03/14/02	51.45	Findlay Township
Mar-02	S	VC3731	12485	2001	03/19/02	98.55	Findlay Township
Jun-02	S	VC1543	12827	2001	06/27/02	16.68	Robinson Township
Aug-02	S	VC1543	12827	2001	08/06/02	33.34	Robinson Township
Aug-02	S	VC1543	12827	2001	08/28/02	33.34	Robinson Township
Jun-03	S	VC1543	12827	2001	06/16/03	16.64	Robinson Township
Jun-03	S	VC3362	12827	2001	06/16/03	12.50	Robinson Township
Jun-03	S	VC3309	12827	2001	06/16/03	12.50	Robinson Township
Jun-03	S	VC3714	12827	2001	06/16/03	0.04	Robinson Township
Sep-03	S	VC3714	12827	2001	09/11/03	12.46	Robinson Township
Mar-02	S	VC3731	3384	2001	03/25/02	150.00	Findlay Township
Oct-01	S	VC3731	2085	2001	10/11/01	150.00	City of Pittsburgh
Dec-01	S	VC3731	8949	2001	12/07/01	150.00	Robinson Township
Sep-03	S	VC3731	4298	2001	09/29/03	150.00	City of Pittsburgh
Oct-02	S	VC3731	1741	2002	10/23/02	79.50	Collier Township
Nov-02	S	VC3731	1741	2002	11/20/02	70.50	Collier Township
Feb-03	S	VC3731	1906	2002	02/03/03	150.00	City of Pittsburgh
Apr-03	S	VC3731	5577	2002	04/10/03	150.00	Greentree Borough
Dec-03	S	VC3731	13804	2002	12/12/03	23.84	Robinson Township
Mar-03	S	VC3731	8892	2002	03/26/03	126.50	Monroeville Borough
May-03	S	VC3731	8892	2002	05/05/03	23.50	Monroeville Borough
May-03	S	VC3714	8892	2002	05/05/03	12.50	Monroeville Borough
May-03	S	VC3309	8892	2002	05/05/03	12.50	Monroeville Borough
May-03	S	VC4581	8892	2002	05/05/03	12.50	Monroeville Borough
Jan-03	S	VC1543	1702	2002	01/17/03	37.12	Monroeville Borough

CLERK OF THE COURT OF COMMON PLEAS
 ALLEGHENY COUNTY
 EXHIBIT 1
 FOR THE PERIOD
 JANUARY 3, 2000 TO DECEMBER 31, 2003

Exhibit 1 - Schedule Of Reporting Errors And Audit Adjustments (Continued)

<u>Month-Year</u>	<u>S/L Code</u>	<u>Section Violation</u>	<u>Case Number</u>	<u>Year</u>	<u>Last Date of Collection</u>	<u>Balance * Due</u>	<u>Municipality Paid in Error</u>
Feb-03	S	VC1543	1702	2002	02/11/03	\$ 42.08	Monroeville Borough
Mar-03	S	VC1543	1702	2002	03/14/03	42.08	Monroeville Borough
Apr-03	S	VC1543	1702	2002	04/08/03	42.08	Monroeville Borough
May-03	S	VC1543	1702	2002	05/14/03	42.08	Monroeville Borough
Jun-03	S	VC1543	1702	2002	06/11/03	42.08	Monroeville Borough
Jul-03	S	VC1543	1702	2002	07/08/03	42.08	Monroeville Borough
Sep-03	S	VC1543	1702	2002	09/16/03	84.16	Monroeville Borough
Sep-03	S	VC1543	1702	2002	09/24/03	84.16	Monroeville Borough
Oct-03	S	VC1543	1702	2002	10/16/03	42.08	Monroeville Borough
Total						\$ 16,628.01	

* State Police Arrest - Title 75 fine paid to municipality in error.



Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable Gregory C. Fajt
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the statement of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas, Allegheny County, Pennsylvania (County Officer), for the period January 3, 2000 to December 31, 2003, and have issued our report thereon dated June 29, 2005. In our report, our opinion was qualified because of a scope limitation created by the computer system not being able to generate a listing of checks issued to state agencies and we were unable to satisfy ourselves by using other auditing procedures.

Except as discussed in the preceding paragraph, 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.

Compliance

As part of obtaining reasonable assurance about whether the County Officer'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 on 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 that are required to be reported under *Government Auditing Standards*.

However, our tests disclosed the following immaterial instance of noncompliance:

- Restitution Due The Office Of Victims' Services Was Paid To The Victim In Error.

Report On Compliance And On
Internal Control Over Financial Reporting (Continued)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officer's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County Officer's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. The reportable conditions described in the findings are as follows:

- Inadequate Computer Manual Downtime Receipts Procedures.
- Reporting Issues Associated With The Previous Computer System - The Integrated Criminal Information System (ICIS) And The Current Computer System - The Court Information Management System (CIMS).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider all the reportable conditions described above to be material weaknesses.

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.

June 29, 2005

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
 ALLEGHENY COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 1 - Restitution Due The Office Of Victims' Services Was Paid To The Victim In Error

The Office of Victims' Services (OVS) is a division of the Pennsylvania Commission on Crime and Delinquency, which is an agency of the Commonwealth of Pennsylvania. The OVS provides certain benefits to crime victims and their families to ease the financial burdens they may face as a result of a crime.

The OVS awards monies to assist victims for medical expenses, lost wages, and/or other financial needs. When the victim receives monies from the OVS, the victim signs an agreement indicating that they will notify and repay, to the OVS, any funds they may receive from the offender or any other source, which could include insurance companies.

During the course of our audit, we noted that of the 27 applicable cases in which restitution due the OVS was awarded by the court, 19 cases were not properly assessed the Commonwealth's share of restitution. In 7 of the 19 cases, monies were paid to the victims in error.

According to the 18 P.S. §11.1302, which states "To the extent that restitution is ordered either prior to or subsequent to the making of an award by the Office of Victims' Services, the restitution shall be paid to the Commonwealth to the extent of the award by the Office of Victims' Services."

Of the 19 cases that were not properly assessed, 7 cases had restitution collected totaling \$7,327.97 that was due the Commonwealth and was paid to the victims in error. Of the remaining 12 cases in which there were no collections, as of December 31, 2003, there was the potential of an additional \$48,585.45 to be paid in error to victims upon subsequent collections. The seven cases paid to victims in error are as follows:

<u>OVS Claim Number</u>	<u>Clerk of the Court Docket Number</u>	<u>Amount of Award Paid To Victim</u>	<u>Date of Latest Letter</u>	<u>Restitution Improperly Paid To Victim</u>
20-01091-B	CC1999-09822	\$ 1,285.36	12/22/00	\$ 500.00
201-0737-B	CC2000-11446	3,986.52	04/06/01	3,986.52
199900903	CC1999-10019	28,417.50	06/19/02	300.00
200202099	CC2001-09127	529.45	12/13/02	529.45
200204036	CC2002-08513	180.00	11/19/02	180.00
200202269	CC2001-03009	2,170.00	01/29/03	1,782.00
200203390	CC2001-10809	3,731.45	10/08/03	50.00
			Total	<u>\$ 7,327.97</u>

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 1 – Restitution Due The Office Of Victims’ Services Was Paid To The Victim In Error (Continued)

When restitution is paid to the victim, the victim is compensated not only by the offender, but also by the OVS. Therefore, the OVS is not reimbursed for restitution paid to the victim.

If the court orders restitution before the OVS awards restitution, the OVS should be notified so that appropriate adjustments to the award can be made.

If the OVS awards restitution, any court ordered restitution to the extent ordered by the OVS shall be paid over to the Commonwealth and reported on the Clerk of The Court of Common Pleas’ monthly report to the Department of Revenue.

This condition existed because there appears to be a lack of communication between the District Attorney’s office and the Clerk of The Court of Common Pleas’ office with regard to whom the OVS’ letters were sent to and who is responsible for processing the letters. This includes filing the letters in the appropriate case file and updating computer case file information regarding restitution. In addition, defendants’ names and/or docket numbers listed on the OVS’ letters are not always accurate.

This condition existed during three prior audit periods ending January 2, 2000, December 31, 1996, and December 31, 1995.

Recommendations

We again recommend that the Clerk of The Court of Common Pleas and the District Attorney’s Office coordinate their efforts to assure that the Commonwealth and the victims of crime both receive their entitled collections. We further recommend that the OVS take appropriate action to recover these monies. Additionally, we recommend that the Clerk of The Court of Common Pleas review its records and make necessary changes to ensure that monies due the OVS are assessed and remitted properly.

Auditee Response

The Clerk of the Court of Common Pleas responded as follows:

The clerk of courts is not at fault because the Victims Crime Restitution information had been incorrectly sent to the Allegheny County District Attorney’s Office for processing. This paperwork had never been forwarded to the clerk of courts office from the District Attorney’s Office. The clerk of courts can only process what comes through its office.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 1 – Restitution Due The Office Of Victims’ Services Was Paid To The Victim In
Error (Continued)

Auditor’s Conclusion

We believe the Clerk of The Court of Common Pleas should have ongoing communication with the District Attorney’s office in regards to the Office’s letters in order for the Clerk of The Court of Common Pleas to process restitution collections properly.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 2 – Inadequate Computer Manual Downtime Receipts Procedures

Our audit disclosed that when payments were collected for district court summary appeal convictions and when the main computer receipting system was not operating, the computer manual receipts issued were not preprinted with a control number.

Manual receipts should have a preprinted control number and used in numerical sequence. Additionally, a manual receipt log sheet should be completed for each transaction. The log should have fields that include the manual receipt number, defendant's name, docket number, method of payment such as cash, check or money order, name of the person taking the collection, and the corresponding computer receipt number. When the corresponding computer-generated receipt is issued, the computer manual receipt number should be entered in the computer system to link the two receipts and complete the audit trail.

Without a good system of internal control over manual receipts, the risk increases that funds could be lost, stolen, or misappropriated.

Management believed that since the case file number, date paid, amount paid, and payee are all disclosed on the manual receipt, that adequate procedures were in place.

Recommendation

We recommend that the Clerk of the Court of Common Pleas improve internal controls over manual receipts by using prenumbered manual receipts and maintaining a manual receipts log. Additionally, the manual receipt number should be entered on to the associated computer receipt to complete the audit trail.

Auditee Response

The Clerk of the Court of Common Pleas responded as follows:

The Clerk of Courts now implements, records and issues pre-numbered receipts during downtime.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 3 – Reporting Issues Associated With The Previous Computer System - The Integrated Criminal Information System (ICIS) And The Current Computer System - The Court Information Management System (CIMS)

Our audit disclosed various computer data reporting concerns that occurred during our audit. We noted the following:

- When using the CIMS system, the outstanding checks report and the disbursement ledger reports were not always accurate. In some instances, checks were omitted from these reports. As a result, these checks were unaccounted for unless they appeared on the bank statement.
- When viewing the receipts tracking report generated from the CIMS computer system, there were gaps in receipts issued. An explanation could not be provided to explain why there were gaps in these receipt numbers and no one could comment on how these missing receipts were used.
- The date of the computer receipt changes when applying bond money. When the Clerk of the Court of Common Pleas receives bond money from the jail, the office receipts the money, books the receipt into collateral because a case file has not been created and then deposits the money into the bank. Once the office receives the information to create the case file, which could be a day or so later, the original receipt is applied from the collateral to the appropriate case. However, the date of the receipt changes from when the deposit was made to the date the collateral was applied to the case. Because the date of the receipt changes, the day's receipts total on the receipt journal does not equal the corresponding deposit.
- On the CIMS system, the monthly undisbursed (escrow) funds reports were not time sensitive as to the transactions listed unless the report was saved and maintained as a separate file for each month end.

A report of undisbursed funds for a specific date should list all moneys that have been collected and not disbursed as of that specific date no matter when the undisbursed funds report is generated. With the CIMS system, the undisbursed funds report for a specific date changes as the funds are subsequently disbursed. For example, hypothetically:

The undisbursed funds total at December 31, 2003 with a report date of December 31, 2003 lists 400 transactions totaling \$50,000. In February 2004, 100

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 3 – Reporting Issues Associated With The Previous Computer System - The Integrated Criminal Information System (ICIS) And The Current Computer System - The Court Information Management System (CIMS) (Continued)

of these transactions amounting to \$10,000 were disbursed. When the undisbursed funds report is generated, in March 2004, for the period ending December 31, 2003, the undisbursed funds report would list 300 transactions totaling \$40,000. Consequently, the report understates the undisbursed funds total by \$10,000 because these funds were disbursed after December 31, 2003 and the report was generated after December 31, 2003.

The undisbursed funds (escrow) report is only accurate if the report date and the date of the last transaction are the same.

- The ICIS computer system can only provide limited information as of August 1, 2003, because of the implementation of the new CIMS system. The Clerk of the Court of Common Pleas' office could not provide a list of all checks to other state agencies for us to audit. Consequently, this created a scope limitation on this portion of the audit.

A good system of internal controls ensures that:

- All issued checks are accurately listed on the disbursement's ledger and if applicable, the outstanding checks report.
- All gaps in receipt numbers are immediately identified and documented as to why they are not appearing on the receipts tracking report.
- All receipts include the actual receipt date that corresponds with the associated deposit. The receipt date should not change because of a subsequent event involving a case.
- The undisbursed funds (escrow) report is saved to a file or printed on the last day of each month. This is necessary because the listing of these transactions change when there is subsequent activity.
- The ICIS computer system is able to provide a list of checks issued to all state agencies. Since this system is no longer used, this condition will not be an issue in the future.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 3 – Reporting Issues Associated With The Previous Computer System - The Integrated Criminal Information System (ICIS) And The Current Computer System - The Court Information Management System (CIMS) (Continued)

Without a good system of internal controls, funds in the custody of the Clerk of the Court of Common Pleas' office could become lost, stolen, unaccounted for, or misappropriated.

Recommendation

We recommend that the Clerk of the Court of Common Pleas establish and implement an adequate system of internal controls over their computer system as noted above.

Auditee Response

The Clerk of the Court of Common Pleas responded as follows:

“The CIMS system is updated as needed to correct data integrity issues.

A – The CIMS system is not missing receipt or check numbers. The information was just not being properly reflected on the screen.

B – The Clerk of Courts now produces a monthly Undisbursed (undistributed) Receipt report.

C – The ICIS is no longer operational and has been replaced by CIMS (August 2003). The new system is able to provide the totals of monies sent to State Agencies.”

Auditor's Conclusion

In regard to the Auditee's response in letter “A” above:

Missing Receipts - The missing receipt numbers could not be retrieved or identified from the computer system during testing or upon request as to the types of transactions they represented from either the Clerk of Courts office directly or the Allegheny County Court Administrators office and their computer support personnel.

CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Finding No. 3 – Reporting Issues Associated With The Previous Computer System - The Integrated Criminal Information System (ICIS) And The Current Computer System - The Court Information Management System (CIMS) (Continued)

Auditor's Conclusion (Continued)

Missing check numbers – The missing check numbers were checks that were omitted from CIMS computer printed outstanding checklists and disbursement ledgers as indicated in bullet number one on page 18 of this report. These check numbers were not included in the outstanding checklists and could not be identified as disbursed unless they were listed on the bank statement.

The auditee was given the opportunity to provide documentation regarding the missing receipts and checks during the audit and at the audit exit conference. However, no substantiating documentation was ever provided by the auditee. Therefore, the finding remains as stated.

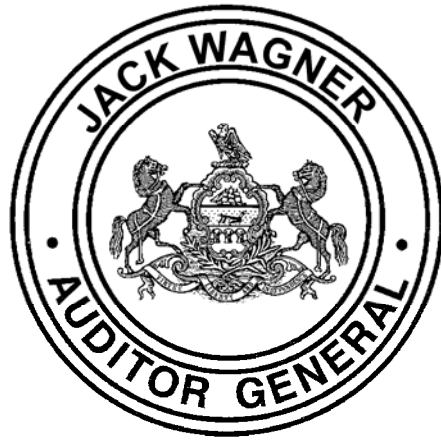
CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
COMMENT
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

Comment – Compliance With Prior Audit Recommendations

Our audit disclosed that the Clerk of The Court of Common Pleas complied with our recommendations contained in the findings cited in our prior audit report. These findings were as follows:

- Improper Assessment And Distribution Of Certain Commonwealth Fines.
- Significant Internal Control Weaknesses Over Collections.
- Significant Deficiencies In Accounting For Transaction In The Restitution Account
- Inadequate Segregation Of Duties.
- Disbursement Procedures Regarding Department Of Welfare Restitution Need Improvement.
- Improper Assessment And Distribution Of Certain Commonwealth Fines.
- Inadequate Internal Control Over Bank Balances.
- Inadequate Internal Control Over Funds Held In Escrow.

The last bullet pertaining to Inadequate Internal Control Over Funds Held In Escrow is no longer a current audit written finding. There are still significant unidentified balances in four bank accounts. However, the Clerk of the Court of Common Pleas stated that because these accounts were in such disarray when he took office, the best way to correct this condition would be to no longer use these accounts for daily transactions and subsequently allow the balance in the accounts to decrease to a zero balance by allowing checks written on the account to clear the bank.



CLERK OF THE COURT OF COMMON PLEAS
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 3, 2000 TO DECEMBER 31, 2003

This report was initially distributed to:

The Honorable Gregory C. Fajt
Secretary
Department of Revenue

Ms. Darlene Zelanzy
Pennsylvania Board of Probation and Parole
Office of Probation and Parole Services
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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
Allegheny County
Allegheny County Courthouse
Allegheny, PA 15219

Mr. Edward A. Katz
Financial Resource Coordinator
Pennsylvania Commission on Crime and Delinquency
Victims Compensation Assistance Program
P.O. Box 1167
Harrisburg, PA 17108-1167

The Honorable George F. Matta, II Clerk of The Court of Common Pleas

The Honorable Dan Onorato Chief Executive

The Honorable Mark P. Flaherty 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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.