



CLERK OF THE COURT OF COMMON PLEAS AND
THE BUREAU OF COLLECTIONS

CARBON COUNTY

AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO DECEMBER 31, 2005

CONTENTS

Page

Independent Auditor's Report 1

Financial Statements:

 Statements Of Receipts And Disbursements – Cash Basis:

 Clerk Of The Court Of Common Pleas 3

 The Bureau of Collections 4

 Notes To The Financial Statements..... 5

Report On Compliance And On Internal Control Over Financial Reporting 7

Report Distribution 9

Independent Auditor's Report

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

We have audited the accompanying statements of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas and The Bureau of Collections, Carbon County, Pennsylvania (County Officers), for the period January 1, 2003 to December 31, 2005, pursuant to the requirements of Section 401(b) and 902 of *The Fiscal Code*. These financial statements are the responsibility of the county offices' management. Our responsibility is to express an opinion on these statements based on our audit.

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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 statements were 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 statements 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 statements present 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 Officers, 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 statements referred to above do 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, 2005, the changes in its financial position, or where applicable, its cash flows for the period then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the operations of the County Officers as it pertains to receipts made on behalf of the Department of Revenue and other state agencies for the period January 1, 2003 to December 31, 2005, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2006, on our consideration of the County Officers' 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 Officers and is not intended to be and should not be used by anyone other than these specified parties.

August 3, 2006

JACK WAGNER
Auditor General

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

Receipts:

Department of Transportation			
Title 75 Fines	\$	45,940.79	
Department of Revenue Court Costs		22,185.03	
Crime Victims' Compensation Costs		38,632.15	
Crime Commission Costs/Victim Witness Services Costs		29,142.09	
Domestic Violence Costs		4,975.08	
Miscellaneous State Fines and Costs		34,774.57	
Emergency Medical Services Fines		6,487.41	
DUI - ARD/EMS Fees		6,830.92	
CAT/MCARE Fund Surcharges		50,452.43	
Judicial Computer System/Access to Justice Fees		5,652.45	
Offender Supervision Fees		174,270.87	
Criminal Laboratory Users' Fees		18,748.54	
Probation and Parole Officers' Firearm Education Costs		5,461.76	
Substance Abuse Education Costs		31,165.74	
Bureau of Victims' Services Costs		20,996.82	
		495,716.65	
Total receipts (Note 2)		\$ 495,716.65	
Disbursements to Department of Revenue (Note 3)		<u>(495,713.85)</u>	
Balance due Department of Revenue (County) per settled reports (Note 4)		2.80	
Audit adjustments		<u>-</u>	
Adjusted balance due Department of Revenue (County) for the period January 1, 2003 to December 31, 2005		<u>\$ 2.80</u>	

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

THE BUREAU OF COLLECTIONS
CARBON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Department of Public Welfare Costs	\$	604.00	
Office of Attorney General Costs		1,399.46	
State Police Costs		5,684.05	
Bureau of Victims' Services Costs		1,554.48	
Department of Corrections Costs		157.85	
Public School Employees Retirement System Costs		450.00	
Department of Labor and Industry Costs		553.73	
Department of Education Costs		<u>175.00</u>	
 Total receipts (Note 2)	 \$	 10,578.57	
 Disbursements to Commonwealth (Note 3)		 <u>(10,578.57)</u>	
 Balance due Commonwealth (County) per settled reports		 -	
 Audit adjustments		 -	
 Adjusted balance due Commonwealth (County) for the period January 1, 2003 to December 31, 2005	 \$	 <u>-</u>	

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

CLERK OF THE COURT OF COMMON PLEAS AND
THE BUREAU OF COLLECTIONS
CARBON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements were prepared in accordance with the requirements of the Pennsylvania Department of Revenue. These financial statements are not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

Basis Of Accounting

The financial statements were 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, 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.

CLERK OF THE COURT OF COMMON PLEAS AND
 THE BUREAU OF COLLECTIONS
 CARBON COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE PERIOD
 JANUARY 1, 2003 TO DECEMBER 31, 2005

3. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of The Court checks issued to:

Department of Revenue	<u>\$ 495,713.85</u>
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The Bureau of Collections

Total disbursements are comprised as follows:

The Bureau of Collections checks issued to:

Department of Public Welfare	\$ 604.00
Office of Attorney General	1,399.46
State Police	5,684.05
Bureau of Victims' Services	1,554.48
Department of Corrections	157.85
Public School Employees Retirement System	450.00
Department of Labor and Industry	553.73
Department of Education	<u>175.00</u>

Total	<u>\$ 10,578.57</u>
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4. Balance Due Department of Revenue (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.

5. County Officers Serving During Audit Period

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

Madeline T. Ligenza served as the Director of The Bureau of Collections for the period January 1, 2003 to December 31, 2005.

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 statements of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas and The Bureau of Collections, Carbon County, Pennsylvania (County Officers), for the period January 1, 2003 to December 31, 2005, and have issued our report thereon dated August 3, 2006. 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 Officers' financial statements are 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officers' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be

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

material weaknesses. 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 statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider 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 Officers and is not intended to be and should not be used by anyone other than these specified parties.

August 3, 2006

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS AND
THE BUREAU OF COLLECTIONS
CARBON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2003 TO DECEMBER 31, 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
Carbon County
Carbon County Courthouse
Carbon, PA 18229

The Honorable William C. McGinley	Clerk of The Court of Common Pleas
The Honorable Robert Crampsie	Controller
The Honorable William O'Gurek	Chairperson of the Board
Ms. Madeline T. Ligenza	Director, The Bureau of Collections

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.