



DISTRICT COURT 37-4-02

FOREST COUNTY

EXAMINATION REPORT

FOR THE PERIOD

MARCH 1, 2004 TO DECEMBER 31, 2006

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
Comment.....	5
Report Distribution	7

Independent Auditor's Report

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 37-4-02, Forest County, Pennsylvania (District Court), for the period March 1, 2004 to December 31, 2006, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). This Statement is the responsibility of the District Court'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(c) of *The Fiscal Code* to audit the accounts of each district court 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(c) 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 District Court as it pertains to receipts made on behalf of the Pennsylvania Department of Revenue and other state agencies for the period ended December 31, 2006, 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 tests disclosed no instances of noncompliance or other 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 District Court and is not intended to be and should not be used by anyone other than these specified parties.

December 28, 2007

JACK WAGNER
Auditor General

DISTRICT COURT 37-4-02
FOREST COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation	
Title 75 Fines	\$ 44,051
Overweight Fines	3,341
Child Restraint Fines	50
Department of Revenue Court Costs	15,881
Crime Victims' Compensation Bureau Costs	3,808
Crime Commission Costs/Victim Witness Services Costs	2,768
Domestic Violence Costs	1,008
Department of Conservation and Natural Resources Fines	123
Department of Agriculture Fines	1,313
Fish and Boat Commission Fines	6,720
Game Commission Fines	10,667
Emergency Medical Service Fines	8,704
CAT/MCARE Fund Surcharges	29,545
Judicial Computer System Fees	10,528
Access to Justice Fees	2,223
Constable Service Surcharges	9
Miscellaneous State Fines	1,575
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Total receipts (Note 2)	\$ 142,314
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Disbursements to Department of Revenue (Note 3)	<hr/> (142,314)
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Balance due Department of Revenue (District Court) per settled reports (Note 4)	-
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Examination adjustments	<hr/> -
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Adjusted balance due Department of Revenue (District Court) for the period March 1, 2004 to December 31, 2006	<hr/> <hr/> \$ -
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Notes to the Statement of Receipts and Disbursements are an integral part of this report.

DISTRICT COURT 37-4-02
FOREST COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
MARCH 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted promptly 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 traffic, non-traffic, civil, and criminal cases filed with the District Court.

3. Disbursements

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	\$ <u>142,314</u>
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4. Balance Due Department Of Revenue (District Court) For The Period March 1, 2004 To December 31, 2006

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

5. Magisterial District Judge Serving During Examination Period

Michael L. Fedora served at District Court 37-4-02 for the period March 1, 2004 to December 31, 2006.

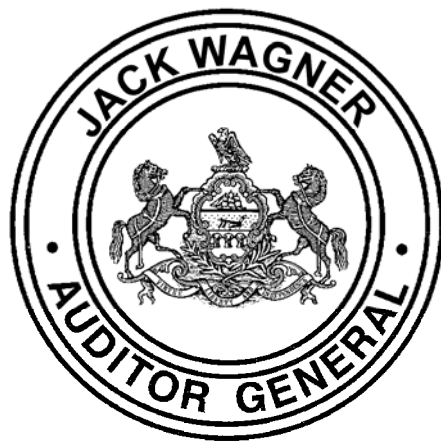
DISTRICT COURT 37-4-02
FOREST COUNTY
COMMENT
FOR THE PERIOD
MARCH 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we made the following recommendations:

- That the district court transmit the Commonwealth's portion of fines and costs as required by the *Magisterial District Judge Automated Office Clerical Procedures Manual* and Section 901 of *The Fiscal Code*.
- That the district court deposit all receipts intact as collected at the end of each day as required by good internal accounting controls and the *Magisterial District Judge Automated Office Clerical Procedures Manual*.
- That the district court ensure that the mix of cash, checks, and money orders per the daily cash receipts journal is in agreement with the associated bank deposit slip.
- That the district court establish and implement procedures to ensure that it complies with downtime manual receipt procedures required by good internal accounting controls and the *Magisterial District Judge Automated Office Clerical Procedures Manual*.

During our current examination, we noted that the office complied with our recommendations.



DISTRICT COURT 37-4-02
FOREST COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
MARCH 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue

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

District Court 37-4-02
Forest County
Forest County Courthouse
526 Elm Street, Box # 7
Tionesta, PA 16353

The Honorable Michael L. Fedora	Magisterial District Judge
The Honorable John R. Bortz, Jr.	Chairman of the Board of Commissioners
Ms. Linda E. Critzer	District Court Administrator

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.