DISTRICT COURT 38-1-07

MONTGOMERY COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2005

CONTENTS

Page

Independent Auditor's Report 1

Financial Section:

Statement Of Receipts And Disbursements 3

Notes To The Statement Of Receipts And Disbursements 4

Report Distribution 5

JACK WAGNER

AUDITOR GENERAL

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 District Court 38-1-07, Montgomery County, Pennsylvania (District Court), for the period January 1, 2004 to December 31, 2005, 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, 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 District Court and is not intended to be and should not be used by anyone other than these specified parties.

May 21, 2007

JACK WAGNER
Auditor General

DISTRICT COURT 38-1-07
MONTGOMERY COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2005

Receipts:		
Department of Transportation		
Title 75 Fines	$ 148,064	
Motor Carrier Road Tax Fines	75	
Littering Law Fines	63	
Child Restraint Fines	360	
Department of Revenue Court Costs	236,665	
Crime Victims' Compensation Bureau Costs	22,773	
Crime Commission Costs/Victim Witness Services Costs	16,384	
Domestic Violence Costs	6,310	
Department of State Fines	7,000	
Emergency Medical Service Fines	64,799	
CAT/MCARE Fund Surcharges	199,135	
Judicial Computer System Fees	137,330	
Access to Justice Fees	24,899	
Constable Service Surcharges	37,552	
Total receipts (Note 2)		$ 901,409
Disbursements to Department of Revenue (Note 3)		(901,409)
Balance due Department of Revenue (District Court) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Revenue (District Court) for the period January 1, 2004 to December 31, 2005		$ -

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

DISTRICT COURT 38-1-07
MONTGOMERY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2005

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	$ 901,409

4. Balance Due Department Of Revenue (District Court) For The Period January 1, 2004 To December 31, 2005

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

5. Magisterial District Judge Serving During Examination Period

Kathleen M. Valentine served at District Court 38-1-07 for the period January 1, 2004 to December 31, 2005.

DISTRICT COURT 38-1-07
MONTGOMERY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
Department of Revenue

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

District Court 38-1-07
Montgomery County
80 Rittenhouse Place
Ardmore, PA 19003

Michael R. Kehs, Esquire	District Court Administrator
The Honorable Kathleen M. Valentine	Magisterial District Judge
The Honorable Thomas Jay Ellis	Chairman of the Board of Commissioners
The Honorable Eric Kretschman	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.