

OFFICE OF JUDICIAL SUPPORT AND  
OFFICE OF COURT FINANCIAL SERVICES

DELAWARE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO DECEMBER 31, 2005



## 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
Observation .....	7
Comment.....	9
Report Distribution .....	11



## 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 the Office of Judicial Support and Office of Court Financial Services, Delaware County, Pennsylvania (County Officers), for the period January 1, 2003 to December 31, 2005, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). 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 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(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 Officers 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 County Officers and is not intended to be and should not be used by anyone other than these specified parties.

October 4, 2007

JACK WAGNER  
Auditor General

OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Department of Transportation	
Title 75 Fines	\$ 149,888
Overweight Fines	2,363
Costs	16,750
Department of Revenue Court Costs	160,894
Crime Victims' Compensation Costs	381,343
Crime Commission Costs/Victim Witness Services Cost	211,370
Department of Public Welfare	
Domestic Violence Costs	28,617
Costs	133,373
Emergency Medical Services Fines	87,178
DUI - ARD/EMS Fees	19,942
CAT/MCARE Fund Surcharges	334,920
Judicial Computer System/Access to Justice Fees	65,008
Offender Supervision Fees	1,622,428
Constable Service Surcharges	260
Criminal Laboratory Users' Fees	26,069
Probation and Parole Officers' Firearm Education Costs	42,978
Office of Attorney General Costs	577
Department of Corrections Costs	603
Substance Abuse Education Costs	255,178
Office of Victims' Services Costs	31,505
Miscellaneous State Fines and Costs	<u>74,427</u>

Total receipts (Note 2)	\$ 3,645,671
Disbursements to Commonwealth (Note 3)	<u>(3,645,592)</u>
Balance due Commonwealth (County) per settled reports (Note 4)	79
Examination adjustments	<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2003 to December 31, 2005	<u><u>\$ 79</u></u>

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

OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b), 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 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 summary and criminal cases filed with the Office of Judicial Support and Office of Court Financial Services' Office.

3. Disbursements

Total disbursements are comprised as follows:

Office of Court Financial Services checks issued to:

Department of Revenue	\$ 3,494,289
Department of Public Welfare	133,373
Office of Attorney General	577
Department of Corrections	603
Department of Transportation	<u>16,750</u>
Total	<u><u>\$ 3,645,592</u></u>



OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

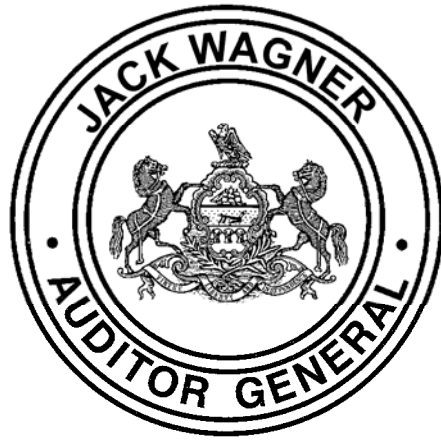
4. Balance Due Commonwealth (County) For The Period January 1, 2003 To December 31, 2005

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies.

5. County Officers Serving During Examination Period

Deborah L. Gaston served as the Director of Office of Judicial Support for the period January 1, 2003 to December 31, 2005.

Michael Raith served as the Director of Office of Court Financial Services for the period January 1, 2003 to December 31, 2005.



OFFICE OF JUDICIAL SUPPORT  
DELAWARE COUNTY  
OBSERVATION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Observation - Unclaimed Bail And The Interest Earned On These Funds Were Not Escheated To  
The Commonwealth - Office Of Judicial Support

Our examination revealed that the Office of Judicial Support is holding \$754,795 in unclaimed bail funds and the interest earned on these funds. The unclaimed bail is held in a bank account and a certificate of deposit. The total amount invested in the certificate of deposit on June 5, 2006 is \$311,183 and the balance in the bank account as of December 31, 2005 is \$443,612.

Article XIII.1 of *The Fiscal Code*, entitled “Disposition of Abandoned and Unclaimed Property,” provides, in part, that all abandoned and unclaimed property is subject to the custody and control of the Commonwealth. The term “Property” is specifically defined in Section 1301.1 of the statute as follows:

“Property” shall include all real and personal property, tangible or intangible. All legal and equitable interests therein, together with any income, accretions, or profits thereof and thereon, and all other rights to property, subject to all legal demands on the same. The term shall not include property deemed lost at common law.

This condition was cited in our last two audit periods, the most recent ending December 31, 2002.

Recommendation

We again recommend that the Department of Treasury investigate this matter to determine if any or if all of these funds are due the Commonwealth.

OFFICE OF JUDICIAL SUPPORT  
DELAWARE COUNTY  
OBSERVATION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Observation - Unclaimed Bail And The Interest Earned On These Funds Were Not Escheated To  
The Commonwealth - Office Of Judicial Support (Continued)

Auditee Response

The Office of Judicial Support Director responded as follows:

Pursuant to a local rule, all bail monies remaining unclaimed after 180 days are claimed in total by the court as a fee for participation in the percentage bail program. This issue arose in prior audits at which time the Office of Judicial Support ceased turning the money over to the court and instead has been placing it in an interest bearing escrow account, which now exceeds \$750,000.00. This is a legal issue of whether the local rule violated the State Escheat Law, which will require a legal ruling by counsel for the Department of Treasury. The Office of Judicial Support will continue its present practice of escrowing these disputed funds and await such a ruling.

Auditor's Conclusion

We are including this observation to bring this matter to the attention of the Treasury Department Abandoned and Unclaimed Property Division to determine if any funds are due the Commonwealth.

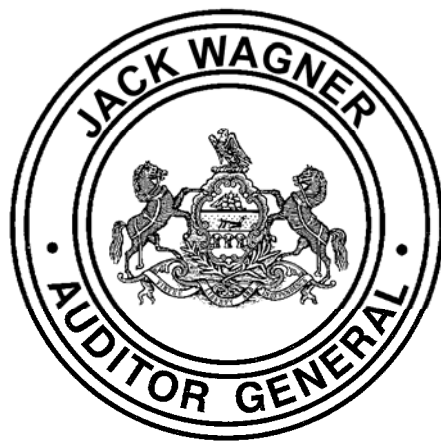
OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we made the following recommendation:

- That the Office of Judicial Support review the laws noted above to ensure that fines, costs, fees, restitution, and surcharges are assessed as mandated by law.

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



OFFICE OF JUDICIAL SUPPORT AND OFFICE OF COURT FINANCIAL SERVICES  
DELAWARE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf  
Secretary  
Pennsylvania Department of Revenue

Mr. Thomas J. Dougherty  
Director  
Division of Grants and Standards  
Pennsylvania Board of Probation and Parole  
1101 South Front Street, Suite 5900  
Harrisburg, PA 17104-2545

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

Office of Judicial Support and Office of Court Financial Services  
Delaware County  
Government Center Building  
210 West Front Street  
Media, PA 19063

The Honorable Deborah L. Gaston	Director, Office of Judicial Support
The Honorable Michael Raith	Director, Office of Court Financial Services
The Honorable Cynthia F. Leitzell	Controller
The Honorable Andrew J. Reilly	Chairman of the Board of Commissioners
The Honorable Robin L. Wiessmann	Treasurer

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](http://www.auditorgen.state.pa.us).