



CLERK OF THE COURT OF COMMON PLEAS AND  
ADULT PROBATION DEPARTMENT - PAYMENT DIVISION

FRANKLIN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2003 TO SEPTEMBER 30, 2005



CONTENTS

|   | <u>Page</u> |
|---|-------------|
| Independent Auditor's Report .....  | 1           |
| Financial Section:  |             |
| Statements Of Receipts And Disbursements:   |             |
| Clerk Of The Court Of Common Pleas And Adult Probation Department - Payment Division .. | 3           |
| Adult Probation Department - Payment Division .....                                     | 4           |
| Notes To The Statements Of Receipts And Disbursements .....                             | 5           |
| Report Distribution .....   | 7           |

## Independent Auditor's Report

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

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of The Court of Common Pleas And Adult Probation Department – Payment Division, Franklin County, Pennsylvania, for the period January 1, 2003 to September 30, 2005, pursuant to the requirements of Section 401(b) of *The Fiscal Code*. These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements 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 Statements 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 reported and promptly transmitted. *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 Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Department of Revenue and other state agencies for the period ended September 30, 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 Statements 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Statements 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 Officer and is not intended to be and should not be used by anyone other than these specified parties.

May 29, 2007

JACK WAGNER  
Auditor General

CLERK OF THE COURT OF COMMON PLEAS AND  
ADULT PROBATION DEPARTMENT – PAYMENT DIVISION  
FRANKLIN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO SEPTEMBER 30, 2005

Receipts:

|  |        |                         |
|--|--------|-------------------------|
| Department of Transportation   |        |                         |
| Title 75 Fines   | \$     | 260,924                 |
| Overweight Fines   |        | 2,063                   |
| Department of Revenue Court Costs  |        | 80,548                  |
| Crime Victims' Compensation Costs  |        | 141,452                 |
| Crime Commission Costs/Victim Witness Services Costs   |        | 104,552                 |
| Domestic Violence Costs  |        | 27,929                  |
| Emergency Medical Services Fines   |        | 10,126                  |
| DUI - ARD/EMS Fees   |        | 12,284                  |
| CAT/MCARE Fund Surcharges  |        | 157,885                 |
| Judicial Computer System/Access to Justice Fees  |        | 22,856                  |
| Offender Supervision Fees  |        | 509,414                 |
| Constable Service Surcharges   |        | 1,603                   |
| Criminal Laboratory Users' Fees  |        | 59,121                  |
| Probation and Parole Officers' Firearm Education Costs   |        | 20,932                  |
| Substance Abuse Education Costs  |        | 96,453                  |
| Office of Victims' Services Costs  |        | 29,236                  |
| Miscellaneous State Fines and Costs  |        | <u>39,833</u>           |
| <br>Total receipts (Note 2)  | <br>\$ | <br>1,577,211           |
| <br>Disbursements to Department of Revenue (Note 3)  |        | <br><u>(1,577,486)</u>  |
| <br>Balance due Department of Revenue (County)<br>per settled reports (Note 4)                             |        | <br><br>(275)           |
| <br>Examination adjustments  |        | <br><br><u>-</u>        |
| <br>Adjustments due Department of Revenue (County)<br>for the period January 1, 2003 to Septemebr 30, 2005 | <br>\$ | <br><br><u><u>-</u></u> |

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

ADULT PROBATION DEPARTMENT – PAYMENT DIVISION  
FRANKLIN COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO SEPTEMBER 30, 2005

Receipts

|  |                    |
|--|--------------------|
| Department of Welfare Costs  | \$ 81,607          |
| Department of Revenue Costs  | 450                |
| State Police Costs   | 16,118             |
| Attorney General Costs   | 492                |
| Department of Conservation and Natural Resources Costs   | 3,161              |
| Liquor Control Board Costs   | <u>311</u>         |
| Total Receipts (Note 2)  | 102,139            |
| Disbursements to the Commonwealth (Note 3)   | <u>(102,139)</u>   |
| Balance due Commonwealth (County)  | -                  |
| Examination adjustments  | <u>-</u>           |
| Adjusted balance due Commonwealth (County)<br>for the period January 1, 2003 to September 30, 2005 | <u><u>\$ -</u></u> |

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

CLERK OF THE COURT OF COMMON PLEAS AND  
 ADULT PROBATION DEPARTMENT - PAYMENT DIVISION  
 FRANKLIN COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO SEPTEMBER 30, 2005

1. Criteria

The Statements of Receipts and Disbursements (Statements) have 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.

The Statements were prepared in accordance with reporting requirements prescribed by the Pennsylvania 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 Clerk of The Court of Common Pleas' Office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of The Court checks issued to:

|                       |              |
|-----------------------|--------------|
| Department of Revenue | \$ 1,577,486 |
|-----------------------|--------------|

Adult Probation Department – Payment Division checks issued to:

|  |            |
|--|------------|
| Department of Welfare                            | \$ 81,607  |
| Department of Revenue                            | 450        |
| State Police                                     | 16,118     |
| Attorney General                                 | 492        |
| Department of Conservation And Natural Resources | 3,161      |
| Liquor Control Board                             | 311        |
| Total  | \$ 102,139 |

CLERK OF THE COURT OF COMMON PLEAS AND  
ADULT PROBATION DEPARTMENT - PAYMENT DIVISION  
FRANKLIN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO SEPTEMBER 30, 2005

4. Balance Due Department Of Revenue (County) For The Period January 1, 2003 To September 30, 2005

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

5. County Officers Serving During Examination Period

William E. Vandrew served as the Clerk of The Court of Common Pleas for the period January 1, 2003 to September 30, 2005.

Judy A. Shoemaker served as the Adult Probation Supervisor of the Adult Probation Department - Payment Division for the period January 1, 2003 to September 30, 2005.

CLERK OF THE COURT OF COMMON PLEAS AND  
ADULT PROBATION DEPARTMENT – PAYMENT DIVISION  
FRANKLIN COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2003 TO SEPTEMBER 30, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf  
Secretary  
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

Clerk of The Court of Common Pleas  
Franklin County  
157 Lincoln Way East  
Franklin County Courthouse  
Chambersburg, PA 17201

|                                  |  |
|----------------------------------|--|
| The Honorable William E. Vandrew | Clerk of The Court of Common Pleas   |
| The Honorable Carol Fix Diller   | Controller   |
| The Honorable G. Warren Elliott  | Chairman of the Board of Commissioner  |
| Ms. Judy A. Shoemaker            | Adult Probation Supervisor of the Adult Probation<br>Department - Payment Division |

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).