PROTHONOTARY -
COLLECTIONS ON BEHALF OF
THE OFFICE OF COMPTROLLER OPERATIONS

ALLEGHENY COUNTY

EXAMINATION REPORT

FOR THE PERIOD

SEPTEMBER 1, 2004 TO AUGUST 31, 2007

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Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018

JACK WAGNER
AUDITOR GENERAL

Independent Auditor's Report

Ms. Mildred Duncan
Commonwealth Accountant Manager
Office Of Comptroller Operations
Accounts Receivable
555 Walnut Street
The Forum Place, 9th Floor
Harrisburg, PA 17101

We have examined the accompanying statement of receipts and disbursements (Statement) of the Prothonotary, Allegheny County, Pennsylvania (County Officer), for the period September 1, 2004 to August 31, 2007, pursuant to the requirements of Section 401(e) of *The Fiscal Code*, 72 P.S § 401(e). 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(e) 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(e) of *The Fiscal Code*.

In our opinion, the Statement referred to above presents, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Pennsylvania Office of Comptroller Operations for the period ended August 31, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant 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 reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statement that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statement was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statement.

Independent Auditor's Report (Continued)

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 Office of Comptroller Operations and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

November 10, 2010

JACK WAGNER
Auditor General

JACK WAGNER

AUDITOR GENERAL

PROTHONOTARY
ALLEGHENY COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
SEPTEMBER 1, 2004 TO AUGUST 31, 2007

Receipts:	
Deputy Sheriff's Training and Education Surcharges (Note 2)	$ 1,031,382
Disbursements to Office of Comptroller Operations (Note 3)	(1,031,382)
Balance due Office of Comptroller Operations (County) (Note 4)	-
Examination adjustments	-
Adjusted balance due Office of Comptroller Operations (County) for the period September 1, 2004 to August 31, 2007	$ -

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

PROTHONOTARY
ALLEGHENY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
SEPTEMBER 1, 2004 TO AUGUST 31, 2007

1. Criteria

The Statement of Receipts and Disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of surcharges and fees assessed are based on Pennsylvania laws and regulations.

The Statement was prepared in accordance with reporting requirements prescribed by the Pennsylvania Office of Comptroller Operations. 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 consist of monies collected on behalf of the Office of Comptroller Operations. These include monies collected for the Deputy Sheriff's Education and Training Surcharges, which represent a surcharge, ranging from $2 to $10 per defendant depending upon the year of service, on each fee collected by the Prothonotary of every 2nd class county upon acceptance for each service required for any complaint, summons, writ, or other legal paper required to be served or posted by the Prothonotary.

3. Disbursements

Total disbursements are comprised of checks issued to the Office of Comptroller Operations.

4. Balance Due Office Of Comptroller Operations (County) For The Period September 1, 2004 To August 31, 2007

This balance reflects a summary of transmittal reports as settled by the Office of Comptroller Operations.

5. County Officer Serving During Examination Period

Michael Lamb served as Prothonotary during the period September 1, 2004 to August 31, 2007.

PROTHONOTARY
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
SEPTEMBER 1, 2004 TO AUGUST 31, 2007

This report was initially distributed to:

Ms. Mildred Duncan
Commonwealth Accountant Manager
Office of Comptroller Operations
Accounts Receivable

Ms. Sally A. Hitz
Director
Office of Financial Management and Administration
Pennsylvania Commission on Crime and Delinquency

The Honorable Kate Barkman	Director, Department of Court Records
The Honorable Dan Onorato	Allegheny County Chief Executive
The Honorable Mark Patrick Flaherty	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.