

ATTESTATION ENGAGEMENT

Clerk of the Court of Common Pleas/Adult Probation and Parole Department Chester County, Pennsylvania For the Period January 1, 2009 to December 31, 2009

November 2014



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas/Adult Probation and Parole Department, Chester County, Pennsylvania (County Officers), for the period January 1, 2009 to December 31, 2009, 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 offices' 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*.

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 Commonwealth for the period January 1, 2009 to December 31, 2009, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

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 Officers' 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 Officers' Statement that is more than inconsequential will not be prevented or detected by the County Officers' 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 Officers' 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.

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 County Officer and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas/Adult Probation and Parole Department, Chester County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

September 22, 2014

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CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENT
CHESTER COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2009

Receipts:

Department of Transportation		
Title 75 Fines	\$	178,759
Overweight Fines		47
Department of Revenue Court Costs		69,302
Crime Victims' Compensation Costs		147,829
Crime Commission Costs/Victim Witness Services Costs		94,889
Domestic Violence Costs		13,137
Emergency Medical Services Fines		22,996
DUI - ARD/EMS Fees		25,250
CAT/MCARE Fund Surcharges		128,878
Judicial Computer System/Access to Justice Fees		42,321
Offender Supervision Fees		521,699
Constable Service Surcharges		5,079
Criminal Laboratory Users' Fees		158,972
Probation and Parole Officers' Firearm Education Costs		14,478
Substance Abuse Education Costs		135,624
Office of Victims' Services Costs		22,691
Miscellaneous State Fines and Costs		<u>209,856</u>
 Total receipts (Note 2)		 1,791,807
 Disbursements to Commonwealth (Note 3)		 <u>(1,791,807)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2009 to December 31, 2009		 <u><u>\$ -</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/
 ADULT PROBATION AND PAROLE DEPARTMENT
 CHESTER COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2009 TO DECEMBER 31, 2009

1. Criteria

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

The Statement was 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 Commonwealth. 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	\$ 1,771,195
Office of the Attorney General	161
Department of Transportation	2,227
State Police	13,651
Turnpike Commission	1,140
Department of Public Welfare	382
Office of the Inspector General	3,000
Department of Corrections	51
Total	\$ 1,791,807

CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENT
CHESTER COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2009

4. Balance Due Commonwealth (County) For The Period January 1, 2009 To December 31, 2009

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

Teena A. Peters served as the Clerk of the Court of Common Pleas for the period January 1, 2009 to December 31, 2009.

Christopher J. Murphy served as Chief Adult Probation Officer of the Adult Probation and Parole Department for the period January 1, 2009 to December 31, 2009.

CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENT
CHESTER COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2009

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the Clerk of the Court of Common Pleas implement good internal controls over the access to the facsimile signature stamp by restricting the authority of the facsimile signature to the Clerk of the Court of Common Pleas [elected official] only.
- That the Clerk of the Court of Common Pleas/Adult Probation and Parole Department establish and implement an adequate system of internal controls over manual receipts.

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

CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENT
CHESTER COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue

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

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Robin L. Marcello	Clerk of the Court of Common Pleas
The Honorable James P. MacElree II	President Judge
The Honorable Norman MacQueen	Controller
The Honorable Terence E. Farrell	Chairman of the Board of Commissioners
Mr. Christopher J. Murphy	Chief Adult Probation Officer, Adult Probation and Parole Department

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.