



CLERK OF THE COURT OF COMMON PLEAS

BUTLER 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
Report Distribution .....	7



## 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 the Clerk of The Court of Common Pleas, Butler County, Pennsylvania (County Officer), 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 Accountant's Report (Continued)

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

September 14, 2007

JACK WAGNER  
Auditor General

CLERK OF THE COURT OF COMMON PLEAS  
 BUTLER COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

Department of Transportation		
Title 75 Fines	\$	315,801
Overweight Fines		900
Department of Revenue Court Costs		88,330
Crime Victims' Compensation Costs		183,621
Crime Commission Costs/Victim Witness Services Costs		137,475
Domestic Violence Costs		20,180
Emergency Medical Services Fines		21,638
DUI - ARD/EMS Fees		28,325
CAT/MCARE Fund Surcharges		191,504
Judicial Computer System/Access to Justice Fees		35,851
Offender Supervision Fees		570,982
Constable Service Surcharges		983
Criminal Laboratory Users' Fees		18,974
Probation and Parole Officers' Firearm Education Costs		21,910
Substance Abuse Education Costs		160,310
Office of Victims' Services Costs		22,619
Miscellaneous State Fines and Costs		<u>158,503</u>
 Total receipts (Note 2)	 \$	 1,977,906
 Disbursements to Commonwealth (Note 3)		 <u>(1,977,906)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		  -
 Examination adjustment (Note 5)		  <u>4,986</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2003 to December 31, 2005	  \$	  <u><u>4,986</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS  
BUTLER 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 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	\$ 1,952,374
Department of Attorney General	12,893
State Police	9,798
Department of Transportation	2,203
Department of Enviromental Protection	601
Office of Victims' Services	<u>37</u>
 Total	 <u><u>\$ 1,977,906</u></u>

CLERK OF THE COURT OF COMMON PLEAS  
BUTLER 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.

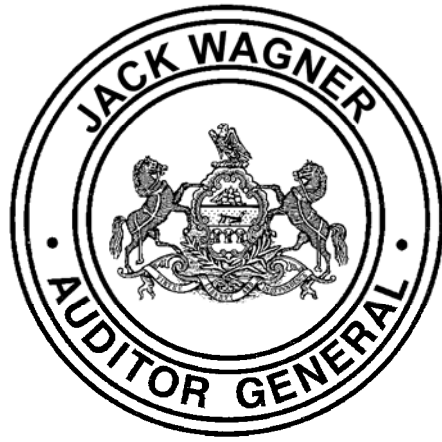
5. Examination Adjustment

The examination adjustment represents interest earned on Commonwealth funds during the examination period that was not remitted to the Department of Revenue.

6. County Officer Serving During Examination Period

Lisa Weiland Lotz served as the Clerk of The Court of Common Pleas for the period January 1, 2003 to December 31, 2005.





CLERK OF THE COURT OF COMMON PLEAS  
BUTLER 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  
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  
Butler County  
Butler County Courthouse  
P. O. Box 1208  
Butler, PA 16003

The Honorable Lisa Weiland Lotz                      Clerk of The Court of Common Pleas

The Honorable Scott K. Lowe                      Chairman of the Board of Commissioners

The Honorable John R. McMillin, Jr.                      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](http://www.auditorgen.state.pa.us).