



CLERK OF THE COURT OF COMMON PLEAS/  
CLERK OF ORPHANS' COURT

GREENE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2007 TO DECEMBER 31, 2009

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

**JACK WAGNER  
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Daniel P. Meuser  
Secretary  
Pennsylvania 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/Clerk of Orphans' Court, Greene County, Pennsylvania (County Officer), for the period January 1, 2007 to December 31, 2009, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). 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 Sections 401(b) and 401(d) 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 Sections 401(b) and 401(d) 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 Commonwealth for the period ended December 31, 2009, 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 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 reporting on the Statements 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 Statements 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 Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements 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 Statements.

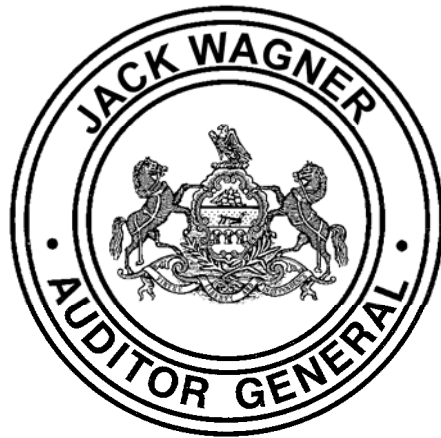
Independent Auditor's Report (Continued)

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 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.

December 21, 2010

JACK WAGNER  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS  
 GREENE COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2007 TO DECEMBER 31, 2009

Receipts:

Department of Transportation		
Title 75 Fines	\$	160,495
Overweight Fines		500
Department of Revenue Court Costs		19,945
Crime Victims' Compensation Costs		48,880
Crime Commission Costs/Victim Witness Services Costs		35,758
Domestic Violence Costs		4,709
Emergency Medical Services Fines		13,092
DUI - ARD/EMS Fees		6,575
CAT/MCARE Fund Surcharges		55,969
Judicial Computer System		9,837
Access to Justice Fees		2,324
Offender Supervision Fees		247,249
Constable Service Surcharges		61
Criminal Laboratory Users' Fees		22,165
Probation and Parole Officers' Firearm Education Costs		4,739
Substance Abuse Education Costs		59,041
Office of Victims' Services Costs		22,961
Miscellaneous State Fines and Costs		<u>64,583</u>
 Total receipts (Note 2)	 \$	 778,883
 Disbursements to Commonwealth (Note 3)		 <u>(778,665)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		  218
 Examination adjustments (Exhibit 1)		  <u>4,058</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2007 to December 31, 2009	  \$	  <u><u>4,276</u></u>

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



CLERK OF ORPHANS' COURT  
 GREENE COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2007 TO DECEMBER 31, 2009

Receipts:

Marriage License Taxes	\$	418
Marriage License Application Surcharges		8,360
Marriage License Declaration Fees		8,360
Judicial Computer System/Access To Justice Fees		<u>594</u>
Total Receipts (Note 2)		17,732
Disbursements to Commonwealth (Note 3)		<u>(17,732)</u>
Balance due Commonwealth (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2007 to December 31, 2009	\$	<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/  
CLERK OF ORPHANS' COURT  
GREENE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2009

1. Criteria

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

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

Clerk Of The Court Of Common Pleas

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.

Clerk Of Orphans' Court

Receipts consist of monies collected on behalf of the Commonwealth. These include monies collected for the following taxes, surcharges, and fees:

- The Marriage License Tax is a \$.50 tax on all marriage licenses filed with the Clerk of Orphans' Court.
- The Marriage License Application Surcharge is a \$10 surcharge imposed on all marriage license applications.
- The Marriage License Declaration Fees is a \$13 fee imposed for the issuance of a marriage license or declaration and for returns thereof to the Department of Health, \$2.50 of which shall be for the use of the county where the license is issued, and \$.50 for the use of the Commonwealth (Marriage License Tax), plus \$10 (Marriage License/Declaration Fees). The statement of receipts and disbursements only reflects the portion collected on behalf of the Commonwealth.

CLERK OF THE COURT OF COMMON PLEAS/  
CLERK OF ORPHANS' COURT  
GREENE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2007 TO DECEMBER 31, 2009

2. Receipts (Continued)

Clerk Of Orphans' Court (Continued)

- Judicial Computer System/Access To Justice Fees represent a \$10 fee imposed on all petitions for grant of letters, and first filings in petitions concerning adoptions, incompetents' estates, minors' estates, and inter vivos trusts. These fees were temporarily increased to \$23.50 for the period December 8, 2009 to December 31, 2014.

3. Disbursements

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ <u>778,665</u>
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Clerk Of Orphans' Court

Total disbursements are comprised as follows:

Clerk of Orphans' Court checks issued to:

Department of Revenue	\$ <u>17,732</u>
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4. Balance Due Commonwealth (County) For The Period January 1, 2007 To December 31, 2009

Clerk Of The Court Of Common Pleas

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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

CLERK OF THE COURT OF COMMON PLEAS/  
CLERK OF ORPHANS' COURT  
GREENE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
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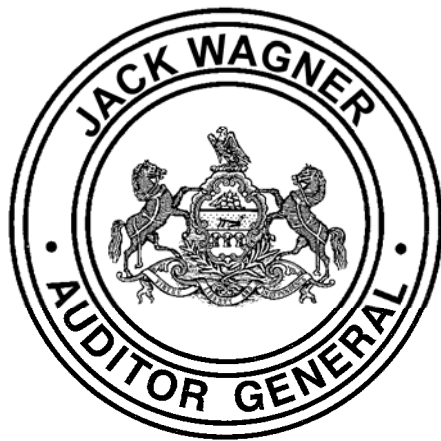
4. Balance Due Commonwealth (County) For The Period January 1, 2007 To December 31, 2009 (Continued)

Clerk Of Orphans' Court

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

5. County Officer Serving During Examination Period

Margaret Stockdale served as the Clerk of the Court of Common Pleas/Clerk of Orphans' Court for the period January 1, 2007 to December 31, 2009.

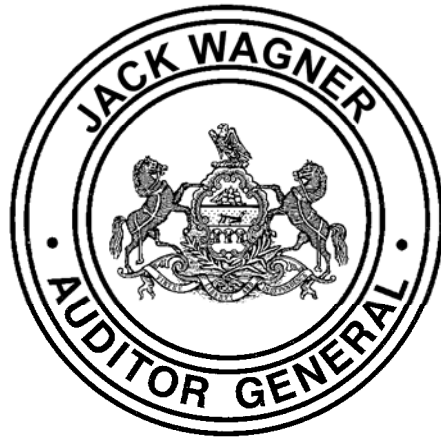


CLERK OF THE COURT OF COMMON PLEAS  
 GREENE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2007 TO DECEMBER 31, 2009

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Clerk Of The Court  
 Of Common Pleas

<u>Case Number</u>	<u>Date of Last Payment</u>	<u>Adjustments</u>	<u>Explanation</u>
CP-30-CR-0000302-2004	05/22/2007	\$ 70	1
CP-30-CR-0000128-2005	06/25/2007	16	1
CP-30-CR-0000178-2005	03/11/2008	70	1
CP-30-CR-0000203-2005	07/17/2007	2	1
CP-30-CR-0000231-2005	07/15/2008	70	1
CP-30-CR-0000237-2005	01/25/2008	70	1
CP-30-CR-0000353-2005	01/31/2008	8	1
CP-30-CR-0000394-2005	05/02/2008	105	1
CP-30-CR-0000419-2005	09/16/2008	105	1
CP-30-CR-0000104-2006	11/21/2007	70	1
CP-30-CR-0000145-2006	09/25/2009	14	1
CP-30-CR-0000171-2006	02/20/2007	62	1
CP-30-CR-0000174-2006	04/07/2008	70	1
CP-30-CR-0000220-2006	11/10/2009	70	1
CP-30-CR-0000349-2006	04/09/2007	105	1
CP-30-CR-0000399-2006	04/13/2009	105	1
CP-30-CR-0000403-2006	08/09/2007	710	1
CP-30-CR-0000470-2006	10/31/2008	70	1
CP-30-CR-0000473-2006	06/15/2007	70	1
CP-30-CR-0000529-2006	01/08/2009	105	1
CP-30-CR-0000530-2006	01/08/2009	105	1
CP-30-CR-0000535-2006	04/14/2008	105	1
CP-30-CR-0000057-2007	07/10/2008	105	1
CP-30-CR-0000062-2007	01/17/2008	16	1
CP-30-CR-0000142-2007	12/16/2009	105	1
CP-30-CR-0000247-2007	01/30/2009	5	1
CP-30-CR-0000362-2007	02/19/2008	25	1
CP-30-CR-0000432-2007	06/15/2009	105	1
CP-30-CR-0000002-2008	02/02/2009	11	1
CP-30-CR-0000063-2008	03/24/2009	11	1
CP-30-CR-0000093-2008	02/03/2009	375	1
CP-30-CR-0000227-2008	05/04/2009	6	1
CP-30-CR-0000242-2008	08/06/2009	110	1
CP-30-CR-0000283-2008	01/12/2009	1	1
CP-30-CR-0000324-2008	04/06/2009	6	1
CP-30-CR-0000354-2008	04/20/2009	500	1
CP-30-CR-0000113-2007	02/11/2008	500	2
		\$ 4,058	

1 - Criminal Laboratory Users' Fee, due the Commonwealth, were collected but not paid to the Commonwealth.  
 2 - Bail forfeiture due the Commonwealth was incorrectly remitted to the County.



CLERK OF THE COURT OF COMMON PLEAS/  
CLERK OF ORPHANS' COURT  
GREENE COUNTY  
REPORT DISTRIBUTION  
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JANUARY 1, 2007 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 Margaret Stockdale	Clerk of the Court of Common Pleas/ Clerk of Orphans' Court
The Honorable David Balint	Controller
The Honorable Pamela Mosier Snyder	Chairperson of the Board of Commissioners

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