



CLERK OF THE COURT OF COMMON PLEAS/
TREASURER'S BUREAU OF COLLECTIONS

LANCASTER COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Stephen H. Stetler
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/Treasurer's Bureau of Collections, Lancaster County, Pennsylvania (County Officers), for the period January 1, 2004 to December 31, 2006, 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.

Except as discussed in the fourth paragraph, 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*.

As discussed in Finding No. 1, there were 637 receipts that were missing and not available for the examination. This condition limited the scope of our examination of the County Officers' Statement and we were unable to satisfy ourselves by other examination procedures.

Independent Auditor's Report (Continued)

In our opinion, except for the effects, if any, of the matter noted in the preceding paragraph, 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 Pennsylvania Department of Revenue and other state agencies for the period ended December 31, 2006, 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.

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. We consider the deficiency described in the finding below to be a significant deficiency in the internal control over the reporting on the Statement:

- Inadequate Internal Controls Over Receipts - Treasurer's Bureau of Collections.

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 the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be material weakness.

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*. However, we did note other matters that, while not required to be included in this report by *Government Auditing Standards*, have been included in the findings below:

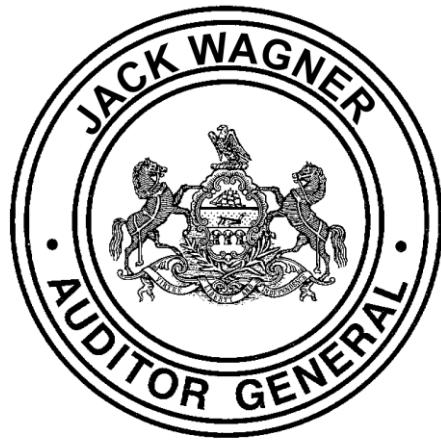
- Inadequate Assessment Of Costs, Fees, And Surcharges - Clerk Of The Court Of Common Pleas.
- Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely - Clerk Of The Court Of Common Pleas.

We are concerned in light of the Clerk of the Court of Common Pleas' failure to correct a previously reported finding regarding late payments to the Department of Revenue. Additionally, during our current examination, we noted several weaknesses in the internal controls over receipts and in the assessment of costs, fees, and surcharges that need corrective action. These significant deficiencies increase the risk for funds to be lost or misappropriated and in the Commonwealth and local government not receiving the correct amount due them. Furthermore, the failure to remit Commonwealth funds as required by law has resulted in the Department of Revenue not receiving its funds due on a timely basis. The County Officers should strive to implement the recommendations and corrective action noted in the examination report.

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

May 29, 2008

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/
TREASURER'S BUREAU OF COLLECTIONS
LANCASTER COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	322,027
Overweight Fines		355
Department of Revenue Court Costs		150,787
Crime Victims' Compensation Costs		415,965
Crime Commission Costs/Victim Witness Services Costs		365,122
Department of Public Welfare		42,154
Emergency Medical Services Fines		66,086
DUI - ARD/EMS Fees		52,171
CAT/MCARE Fund Surcharges		342,925
Judicial Computer System/Access to Justice Fees		97,957
Offender Supervision Fees		1,655,650
Constable Service Surcharges		5,483
Criminal Laboratory Users' Fees		75,196
Probation and Parole Officers' Firearm Education Costs		44,252
Substance Abuse Education Costs		207,144
Office of Victims' Services Costs		90,276
Miscellaneous State Fines and Costs		<u>301,689</u>
Total receipts (Note 2)		\$ 4,235,239
Disbursements to Commonwealth (Note 3)		<u>(4,239,542)</u>
Balance due Commonwealth (County) per settled reports (Note 4)		(4,303)
Examination adjustment (See Finding No. 2)		<u>108,645</u>
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2006		<u>\$ 104,342</u>

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

CLERK OF THE COURT OF COMMON PLEAS/
 TREASURER'S BUREAU OF COLLECTIONS
 LANCASTER COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2006

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.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 4,107,787
Department of Public Welfare	60,987
Office of the Inspector General	22,661
Office of the Attorney General	13,530
State Police	14,266
Department of Transportation	985
Commission on Crime and Delinquency	1,218
Commonwealth of Pennsylvania	6,858
Liquor Control Board	2,273
Department of General Services	40
Game Commission	2,000
Department of Environmental Protection	5,367
Housing Finance Agency	1,490
Department of Health	80
	<hr/>
Total	<u><u>\$ 4,239,542</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
 TREASURER'S BUREAU OF COLLECTIONS
 LANCASTER COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
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4. Balance Due Commonwealth (County) For The Period January 1, 2004 To December 31, 2006

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 Finding No. 2.

5. Reconciliation Of Settled Reports

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 1, 2004 to December 31, 2006:

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2004			
January	\$ -	\$ -	\$ -
February	-	-	-
March	(2,000)	-	(2,000)
April	2,000	-	2,000
May	5,995	-	5,995
June	(5,995)	-	(5,995)
July	2	-	2
August	(2)	-	(2)
September	-	-	-
October	113	-	113
November	-	-	-
December	-	-	-
2005			
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	(579)	-	(579)
June	(367)	-	(367)
July	(359)	-	(359)
August	(669)	-	(669)
September	(380)	-	(380)
October	(282)	-	(282)
November	(593)	-	(593)
December	(404)	-	(404)

CLERK OF THE COURT OF COMMON PLEAS/
 TREASURER'S BUREAU OF COLLECTIONS
 LANCASTER COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
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5. Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due Settled Reports Commonwealth (County)	Adjustments	Adjusted Balance Due Commonwealth (County)
2006			
January	\$ (525)	\$ -	\$ (525)
February	520	-	520
March	(546)	-	(546)
April	(155)	-	(155)
May	(145)	-	(145)
June	(80)	-	(80)
July	(225)	-	(225)
August	(329)	-	(329)
September	(335)	-	(335)
October	1,607	-	1,607
November	(333)	-	(333)
December	(237)	-	(237)
Balance due Commonwealth (County) per settled reports			(4,303)
Examination adjustment (See Finding No. 2)			108,645
Adjusted balance due Commonwealth (County) January 1, 2004 to December 31, 2006			\$ 104,342

6. County Officers Serving During Examination Period

Dale R. Denlinger served as the Clerk of the Court of Common Pleas for the period January 1, 2004 to December 31, 2006.

Craig A. Ebersole served as the Treasurer of the Treasurer's Bureau of Collections for the period January 1, 2004 to December 31, 2006.

TREASURER'S BUREAU OF COLLECTIONS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Treasurer's Bureau Of Collections

During the course of our examination, we noted that the office changed to the new state computer system, Common Pleas Case Management System (CPCMS), on May 16, 2005. Our examination of the accounting records disclosed that 637 receipts for the period January 1, 2004 through May 15, 2005 could not be located, and therefore were not available for our examination.

This condition existed because the office failed to establish and implement an adequate system of internal controls over receipts.

Good internal accounting controls ensure that all receipts are properly maintained and accounted for.

Without a good system of internal controls over receipts, the potential is increased that funds could be lost or misappropriated.

Recommendation

We recommend that the office establish and implement procedures to ensure that all receipts are properly maintained and accounted for.

Management's Response

The Treasurer responded as follows:

Upon the Auditor General being provided with additional payment receipt information stored in a separate credits table, it has been determined that 637 receipts are not accounted for in the [Computer] database. The credit table data included receipt numbers for applied credits, voided payments, and voided credits but did not account for all missing receipts. [The Information Technology Department] has stated that these receipts do not exist anywhere in the system. There remains no proof that the receipt numbers were ever assigned within the system. It has been noted from its inception that [Computer] was a seriously flawed accounting case management system in which the Treasurer's Office had no input regarding the transition to and the implementation of the [Computer] program. Coupled with the financial inaccuracies existing within the program, history reflects that numerous issues documented and submitted to [Vendor] never received an acceptable resolution leaving the county often in a business relationship with a total lack of quality service provided by the vendor.

TREASURER'S BUREAU OF COLLECTIONS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Treasurer's Bureau Of Collections
(Continued)

Management's Response (Continued)

As of May 16, 2005, all fines, costs, restitution and probation fees are collected within the AOPC [Administrative Office of Pennsylvania Courts] endorsed CPCMS program. This state system provides all of the financial accounting audit history and system safeguards for processing, voiding, adjusting and linking payments that never existed in our legacy system.

Audit reports tailored to the receipting process are now available within the system providing desired accountability for the tracking of all payment receipts.

With the provision of approximately 200 reports in CPCMS, the County audit process has become more streamlined and with built-in capabilities of accessing much of the financial data remotely, county audits can be processed much more efficiently.

Auditor's Conclusion

Although the Treasurer stated that there is no proof that the missing receipts ever existed, we could not verify that they were never generated by the computer system. Because receipt numbers were generated, in numerical sequence, auditing standards require that all receipts need to be accounted for or explained. It is extremely important that the office ensure that all receipts are accounted for to prevent funds from being lost or misappropriated.

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 2 - Inadequate Assessment Of Costs, Fees, And Surcharges - Clerk Of The Court Of
Common Pleas

Our examination disclosed that the Clerk of the Court of Common Pleas did not assess certain costs, fees, and surcharges as mandated by law. Of 75 cases tested, we noted the following discrepancies:

- There were ten cases in which the Department of Revenue Court Costs were incorrectly assessed.
- There were five cases in which the Judicial Computer System/Access To Justice (JCS/ATJ) fees were assessed in error.
- There were three cases in which the County Probation and Parole Officers' Firearm Education and Training Cost was not assessed.
- There were two cases in which the Domestic Violence Costs was not assessed.
- There were three cases in which the Constable Education and Training Surcharge was not assessed.
- There were seven cases in which the DNA Fund Cost was not assessed.

Furthermore, our examination disclosed that when the office changed to the new state computer system, Common Pleas Case Management System (CPCMS), on May 16, 2005 the computer system was improperly programmed to disburse the Substance Abuse Education (SAE) Cost. The SAE Cost is to be distributed 50/50 between the County and the Commonwealth. From May 16, 2005 to December 31, 2006, the total amount collected during this period for the SAE Cost was \$403,132. There was \$310,211 remitted to the County and \$92,921 remitted to the Commonwealth. The amount due the Commonwealth was \$201,566. Therefore, there is a balance due the Commonwealth of \$108,645 as of December 31, 2006, which is reflected as an examination adjustment on page 5 of this report.

These incorrect assessments occurred because the office was not aware or up-to-date on laws and regulations regarding the proper assessment of Commonwealth costs, fees, and surcharges. Additionally, the incorrect distribution of the SAE Cost, as a result of a programming error, was not corrected by the office.

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 2 - Inadequate Assessment Of Costs, Fees, And Surcharges - Clerk Of The Court Of
Common Pleas (Continued)

The following state statutes address the assessment of costs, fees, and surcharges that were not properly assessed:

- Title 42 Pa. C.S.A. § 1725.1 provides for the collection of Department of Revenue Court Costs in varying amounts depending on whether the violation is a summary, misdemeanor, or felony.
- Title 42 Pa. C.S.A. § 3733 provides for the collection of Judicial Computer System/Access to Justice Fees (JCS/ATJ). It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases.
- Title 61 Pa.C.S.A. § 332.8 provides for the collection of the County Probation and Parole Officers' Firearm Education and Training Cost. A \$5 cost is assessed against any defendant who accepts Accelerated Rehabilitative Disposition or pleads guilty or nolo contendere or is convicted of a felony or misdemeanor.
- 71 P.S. § 611.13 (b) authorizes a \$10 Domestic Violence Cost to be assessed against any person who pleads guilty or nolo contendere or who is convicted of a crime as defined in 71 P.S. § 611.13 (e).
- Title 42 Pa.C.S.A. § 2949 (b) provides for the collection of the Constable Education and Training Surcharge. If service is performed by a constable or deputy constable, a \$5 fee per docket for criminal and summary cases shall be maintained and collected.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle), and § 3126 (relating to indecent assault) authorizes the automatic assessment of a \$250 DNA cost. All DNA Costs are due the Commonwealth.
- Substance Abuse Education Costs, effective for cases filed on/after February 7, 2003, amended Title 18 by adding Section 7508. This section imposed a new \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. Also, effective February 1, 2004, DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost.

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Finding No. 2 - Inadequate Assessment Of Costs, Fees And Surcharges - Clerk Of The Court Of
Common Pleas (Continued)

Good internal controls ensure that software program cost assessments and disbursements are properly tested to ensure monies are disbursed properly.

The improper assessing of these costs, fees, and surcharges resulted in the defendant not being assessed the proper amount of costs, fees, and surcharges associated with the violation; and/or a loss of revenue to the Commonwealth and County. Furthermore, the programming error resulted in the commonwealth not receiving monies due them.

Recommendations

We recommend that the office review the laws noted above to ensure that costs, fees, and surcharges are assessed as mandated by law. We further recommend that the office maintain oversight of assessments and disbursements of all transactions created in the office and when there are changes made, these changes are reviewed and tested to make sure that costs are being assessed and disbursed properly. Additionally, we recommend that the Commonwealth seek recovery of the SAE Costs from the office.

Management's Response

The Clerk of the Court of Common Pleas responded as follows:

The instances in which we were incorrect our office has taken action to make the necessary corrections. Correct amounts were assessed by the Clerk of Court's Office, however, AOPC did not have the distribution set up correctly in CPCMS. We had mentioned this to members of the AOPC training team during "Go Live" and they assured us it was correct. As a result of this, the Department of Revenue was only receiving 25% of the Substance Abuse Education Fee rather than the 50% entitled to them. When this error was brought to our attention by the auditor we immediately took action to resolve the issue with the AOPC. Along with the help of the AOPC the state was reimbursed their portion of the funds on the September 2007 report.

Auditor's Conclusion

It is imperative that when any changes occur, these changes are reviewed and tested to make sure that all costs, fees, and surcharges are assessed and disbursed properly, as mandated by law. We will determine if the clerk of the court of common pleas complied with our recommendations during our next examination.

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
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Finding No. 3 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
Timely - Clerk Of The Court Of Common Pleas

Our examination disclosed that 30 of 36 payments made to the Department of Revenue, for the Commonwealth's portion of fines and costs collected, were not transmitted within the time period required.

The Department of Revenue issues instructions for preparing the monthly report and submitting the fines and costs due on the back of the monthly report entitled "Summary of Collections Report for Fines and Costs." These instructions indicate that the report must be submitted no later than the first Monday after the first Tuesday of the month following collection for the Clerk of the Court of Common Pleas' Office. Effective June 26, 2006, the report must be submitted no later than the 15th of the month following collection for the Clerk of the Court of Common Pleas' Office.

The following schedule identifies those funds which were transmitted late:

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Date Check Issued</u>
January 2004	\$ 106,746.39	02/09/04	02/19/04
February 2004	96,574.42	03/08/04	03/17/04
March 2004	109,092.19	04/12/04	04/19/04
April 2004	86,613.34	05/10/04	05/18/04
May 2004	77,022.99	06/07/04	06/15/04
June 2004	95,311.35	07/12/04	07/28/04
July 2004	85,339.73	08/09/04	08/22/04
August 2004	90,125.66	09/13/04	09/22/04
September 2004	88,036.08	10/12/04	10/20/04
October 2004	94,736.80	11/08/04	11/22/04
November 2004	108,627.74	12/13/04	12/16/04
December 2004	105,921.99	01/10/05	01/24/05

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
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Finding No. 3 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
Timely - Clerk Of The Court Of Common Pleas (Continued)

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Date Check Issued</u>
January 2005	\$ 97,307.54	02/07/05	02/14/05
February 2005	116,211.11	03/07/05	03/18/05
March 2005	162,066.68	04/11/05	04/15/05
April 2005	152,554.45	05/09/05	05/17/05
May 2005	135,641.02	06/13/05	07/08/05
June 2005	170,493.44	07/11/05	08/11/05
July 2005	121,836.31	08/08/05	09/23/05
August 2005	142,134.23	09/12/05	12/09/05
September 2005	136,291.54	10/11/05	12/09/05
October 2005	123,064.52	11/07/05	12/12/05
November 2005	115,966.62	12/12/05	01/03/06
January 2006	125,032.36	02/13/06	02/21/06
February 2006	125,798.06	03/13/06	04/17/06
March 2006	137,941.54	04/10/06	04/25/06
April 2006	126,035.96	05/08/06	05/23/06
May 2006	141,647.50	06/12/06	06/26/06
September 2006	116,463.51	10/16/06	10/19/06
December 2006	<u>103,502.98</u>	01/16/07	01/18/07
 Total	 <u>\$ 3,494,138.05</u>		

The above-noted conditions resulted in the Department of Revenue not receiving Commonwealth monies in a timely manner.

This condition existed because the office failed to establish and implement an adequate system of internal controls over the disbursements of Commonwealth collections.

This condition was cited in the prior audit period ending December 31, 2003.

CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
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Finding No. 3 - Commonwealth's Portion Of Revenue Was Not Always Transmitted
Timely - Clerk Of The Court Of Common Pleas (Continued)

Recommendation

We again recommend that the office transmit the Commonwealth's portion of revenue as required by the Department of Revenue.

Management's Response

The Clerk of the Court of Common Pleas responded as follows:

Due to on-going complications with the accounting part of the [Computer] program used by both the Treasurer's and the Clerk of Court's Office, the Treasurer usually asks the Clerk of Courts to wait for the monthly report of fines, costs, restitution and supervision fee collection information. Consequently, submissions of state reports were often late. For CPCMS, due to an error with figures that were provided for migration purposes, the state reports were unable to be completed in a timely manner. This has since been corrected and reports are forwarded by the due dates.

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendation.

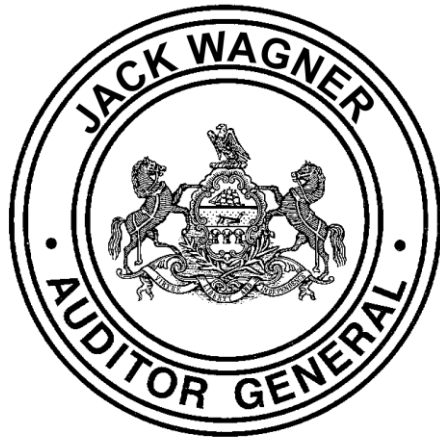
CLERK OF THE COURT OF COMMON PLEAS
LANCASTER COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the Clerk of the Court of Common Pleas maintain an itemized listing of bail forfeitures to the state, county, and local municipalities.

During our current examination, we noted that the office complied with our recommendation.



CLERK OF THE COURT OF COMMON PLEAS/
TREASURER'S BUREAU OF COLLECTIONS
LANCASTER COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Stephen H. Stetler
Secretary
Pennsylvania Department of Revenue

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole
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The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

Clerk of the Court of Common Pleas
Lancaster County
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The Honorable Ryan P. Aument	Clerk of the Court of Common Pleas
The Honorable Craig A. Ebersole	Treasurer of the Treasurer's Bureau of Collections
The Honorable Dennis P. Stuckey	Chairman of the Board of Commissioners
The Honorable Louis Farina	President Judge
Mr. Dale R. Denlinger	Former Clerk of the Court of Common Pleas
Mr. Walter L. Rogers	Acting Controller

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