

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE

PHILADELPHIA COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO SEPTEMBER 30, 2006

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Independent Auditor's Report

Mr. Dan Meuser
Acting Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We were engaged to examine the accompanying statements of receipts and disbursements (Statements) of the Clerk of Quarter Sessions and Adult Probation Office, Philadelphia County, Pennsylvania (County Officers), for the period January 1, 2004 to September 30, 2006, to determine if the County Officers reported and transmitted all monies payable by them to the Commonwealth pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). These Statements are the responsibility of the county offices' management.

As discussed in Finding No. 1, poor cash receipt practices prevented auditors from determining whether or not the County Officers properly recorded, remitted and reported all monies received and due to the Commonwealth. We were unable to satisfy ourselves by other examination procedures; therefore, we determined that management's inadequate internal control policies and procedures over receipts and reporting on the Statements restricted the scope of our examination of the Statements.

Because of the restriction on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on whether the Statements referred to above present, in all material respects, the receipts made on behalf of the Commonwealth for the period ended September 30, 2006, 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. However, the purpose of this examination was not the expression of an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Independent Auditor's Report (Continued)

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' Statements that are more than inconsequential will not be prevented or detected by the County Officers' internal control. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statements:

- Inadequate Internal Controls Over Receipts - Clerk Of Quarter Sessions And Adult Probation Office.
- Inadequate Internal Controls Over The Bank Account - Clerk Of Quarter Sessions.

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 Officers' internal control. Our consideration of the internal control over reporting on the Statements 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 all of the significant deficiencies described above to be material weaknesses.

We noted other matters that, while not required by *Government Auditing Standards* to be reported, have been included in the findings below:

- Inadequate Assessment Of Costs - Clerk Of Quarter Sessions.
- Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely - Clerk Of Quarter Sessions.

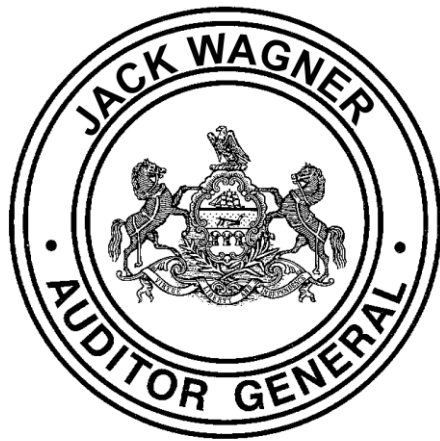
Independent Auditor's Report (Continued)

We are concerned because the County Officers' failed to timely correct significant deficiencies previously identified and reported in findings for inadequate procedures utilized in assessing costs and inadequate internal controls over receipts and the bank account. During our current examination, we noted an additional weakness regarding late payments to the Department of Revenue. These significant deficiencies increase the risk for funds to be lost or misappropriated. Also, the incorrect assessment of costs resulted in the defendant not being assessed the proper amount of costs associated with the violation; which caused a loss of revenue to the Commonwealth and/or County. In addition, 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 actions noted in this 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.

October 22, 2009

JACK WAGNER
Auditor General



CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
 PHILADELPHIA COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	2,542
Department of Revenue Court Costs		497,826
Crime Victims' Compensation Costs		1,960,908
Crime Commission Costs/Victim Witness Services Costs		1,541,350
Domestic Violence Costs		263,297
DUI - ARD/EMS Fees		70,274
CAT/MCARE Fund Surcharges		269,651
Judicial Computer System/Access to Justice Fees		531,053
Offender Supervision Fees		1,334,741
Probation and Parole Officers' Firearm Education Costs		133,798
Substance Abuse Education Costs		24,084
Office of Victims' Services Costs		186,865
Miscellaneous State Fines and Costs		<u>127,065</u>
 Total receipts (Note 2)	 \$	 6,943,454
 Disbursements to Commonwealth (Note 3)		 <u>(6,943,454)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustment (Note 5)		 <u>42,435</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2004 to September 30, 2006	 \$	 <u><u>42,435</u></u>

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

ADULT PROBATION OFFICE
 PHILADELPHIA COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Receipts:

Department of Public Welfare Costs	\$ 3,879,036	
Pennsylvania Unemployment Compensation Fund Costs	<u>2,584,830</u>	
Total receipts (Note 2)		\$ 6,463,866
Disbursements to Commonwealth (Note 3)		<u>(6,463,866)</u>
Balance due Commonwealth (County)		-
Examination adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2004 to September 30, 2006		<u><u>\$ -</u></u>

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

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
 PHILADELPHIA COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2006

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, 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

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 Quarter Sessions.

3. Disbursements

Clerk Of Quarter Sessions And Adult Probation Office

Total disbursements are comprised as follows:

Clerk of Quarter Sessions checks issued to:

Department of Revenue	\$ 6,943,454
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Adult Probation Office

Total disbursements are comprised as follows:

Adult Probation Office checks issued to:

Department of Public Welfare	\$ 3,879,036
Department of Labor and Industry	2,584,830

Total	\$ 6,463,866
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CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

4. Balance Due Commonwealth (County) For The Period January 1, 2004 To September 30, 2006

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

5. Examination Adjustment - Clerk Of Quarter Sessions And Adult Probation Office

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

6. County Officers Serving During Examination Period

Vivian T. Miller served as the Clerk of Quarter Sessions for the period January 1, 2004 to September 30, 2006.

John Gallagher served as the Court Administrative Officer of the Adult Probation Office, for the period of January 1, 2004 to September 30, 2006.

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Clerk Of Quarter Sessions And
Adult Probation Office

The Philadelphia Clerk of Quarter Sessions (Clerk) consists of the Fines and Costs Office, the Bail/Refund Unit, Juvenile Division, and the Administrative/Executive Offices. The Clerk receives money from two locations, the Fines and Costs Office and the Adult Probation Office (APO). The APO collects fines, costs, and Crime Victims' Restitution from defendants and forwards this money to the Clerk to be deposited and distributed. Our examination of the accounting records for the offices disclosed the following deficiencies in the internal controls over receipts:

- Checks issued by the APO to the Clerk for collections made at the prisons were not receipted by the Clerk. Per interview with the staff, there was no time to receipt these monies so the office just applied the collections to the defendants' fines and costs.
- Checks issued by the APO to the Clerk for collections made at the prisons were not always deposited timely. Of 30 checks tested, 20 were not deposited timely. The time lapse from the date the APO issued the check to the date that the Clerk deposited the check ranged from 11 days to 56 days.
- Fines and costs collected at the APO are not receipted timely at the Clerk's office. Of 29 receipts tested at the APO and remitted to the Clerk's office, 26 were not receipted timely. The time lapse from the date receipted by the APO to the date receipted at the Clerk's office was 6 days to 164 days.
- We tested 35 checks issued by Camp Hill Prison to the APO and found the time lapse from the date of the prison check to date of deposit by APO ranged from 5 days to 150 days. The APO stated that the checks are not deposited until they confirm their portion of restitution before remitting the balance to the Clerk.
- Of the funds remitted by the APO to the Clerk for 10 of the above 35 checks from the prison, we requested documentation of the Clerk to substantiate that the amount on the check equaled the amount receipted by the Clerk. The Clerk was not able to verify any of the days requested.

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Clerk Of Quarter Sessions And
Adult Probation Office (Continued)

- Of 19 receipts tested at the Clerk, we could not determine the time lapse from the date of receipt to date of deposit. This occurred because the Clerk deposited money received from the APO, yet only receipted them when time permitted. Although the monies collected from APO were deposited, the receipting of these monies encompassed many different days and many different defendants. When reconciling the days selected for testing, there was always a pencil figure stating that a certain amount of money was included from previous, unspecified deposit(s) from APO. Therefore, we were not able to determine when the receipts were deposited or what days they pertained to.
- The cashier's settlement sheet in the Clerk's office did not include the receipt numbers used for that day's collections. Of nine days tested, nine did not include receipt numbers.
- In nine days tested at the Clerk's office, the total amount deposited could not be reconciled to the total collected per the validated receipts and/or the cashier's settlement sheet.
- Receipts which were issued in various locations within the Clerk's office were not accounted for. Each office used its own batch of receipts resulting in multiple batches of receipts being issued at the same time. The remitter takes the unofficial receipt along with the remittance to the Fines and Costs' office for recording and processing. Receipts are not official until validated in the Fines and Costs' office where the money is collected. The Fines and Costs' office maintains a copy of all validated receipts in order to make up the day's deposit, however, there were no reconciliations performed to account for all issued and unissued receipts. Additionally, we noted that there was no report generated that identified receipts issued on a given day.

These conditions existed because the offices failed to establish adequate internal control over its receipts.

A good system of internal controls ensures that:

- Receipts are deposited on the same day as collected.
- All collections are recorded and distributed timely.

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Clerk Of Quarter Sessions And Adult Probation Office (Continued)

- The receipts numbers used for a day's collection are indicated on the cashier's settlement sheet.
- All receipt numbers are accounted for.
- The total amount collected per the receipts and the cashier's settlement sheet equals the total amount deposited and recorded.

Without a good system of internal controls over funds received by the offices, the possibility of funds being lost or misappropriated increases significantly.

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

Recommendations

We again recommend that the offices establish and implement an adequate system of internal controls over receipts as noted above.

We further recommend that a centralized receipting system be established and implemented to ensure that receipts are generated in numerical sequence and that money collected is immediately entered into the system.

Management's Response

The Former Clerk of Quarter Sessions, Vivian T. Miller, responded as follows:

As previously indicated, all events associated with this finding have been addressed and corrected prior to receiving this report from the auditors (September 2006). Any payments entered into MOIS [Mayor's Office of Information Services] can be found; however, it will take some time due to the slow response time of the system. Checks are deposited immediately as opposed to us holding on to them until we check the prison report which contains roughly 1800 – 2000 entries. Any deviations from the original amount of the check will be addressed by contacting the prison to advise them of the discrepancy. In turn, the additional money will be forwarded to us from AOPC. Additionally, as of the early part of 2006, the ACT 84 Report is processed by the First Judicial District which is located at 1401 Arch Street, Philadelphia, PA.

CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 1 - Inadequate Internal Controls Over Receipts - Clerk Of Quarter Sessions And
Adult Probation Office (Continued)

The Court Administrative Officer of the Adult Probation Office responded as follows:

The single monthly state check represents payments withheld from inmates owing Philadelphia County money for fines, costs and fees. The delays in processing resulted from the fact that one check represents payments for in excess of 3,000 prisoners. Each docket must be researched before payments can be applied and this research resulted in the delay.

It should also be noted that procedural changes implemented after September 30, 2006, the last date of your audit period have reduced the time delay you refer to by having the state delay sending the check until all research is verified and complete. This should be reflected in future audits.

Auditor's Conclusion

During our next examination we will determine if the offices complied with our recommendations.

CLERK OF QUARTER SESSIONS
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 2 - Inadequate Internal Controls Over The Bank Account - Clerk Of Quarter Sessions

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Monthly bank reconciliations were not properly prepared.
- There was no accountability over undisbursed funds.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

A good system of internal controls ensures that:

- Bank statements are properly reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved.
- The ending cash balance is reconciled to with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations..

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

This finding was also cited in our prior audit report for the period ending December 31, 2003.

Recommendation

We again recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

CLERK OF QUARTER SESSIONS
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 2 - Inadequate Internal Controls Over The Bank Account - Clerk Of Quarter Sessions (Continued)

Management's Response

The Former Clerk of Quarter Sessions, Vivian T. Miller, responded as follows:

This problem was in existence because of the lack of adequate personnel and the fact that we didn't have a proper computerized accounting system. This problem was rectified by the placement and use of the new CPCMS [Common Pleas Case Management System] statewide computer system. [The Clerk of Quarter Sessions] asked for additional personnel in the prior budget, but was rejected.

Auditor's Conclusion

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

CLERK OF QUARTER SESSIONS
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 3 - Inadequate Assessment Of Costs - Clerk Of Quarter Sessions

Our audit of the Philadelphia County Clerk of Quarter Sessions' Office disclosed that the Commonwealth's share of certain fines and costs were not always assessed properly. Of 60 cases tested, we noted that:

- There were 18 cases in which Substance Abuse Education Fund Costs were not assessed and 2 cases where the costs were under assessed.
- There were 11 cases in which DNA Detection Costs were not assessed.

The improper assessing of these fines and costs resulted in the defendant not being assessed the proper amount of fines and costs associated with the violation; which caused a loss of revenue to the Commonwealth and/or County.

These incorrect assessments occurred because the office failed to comply with applicable laws and regulations.

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

- 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 \$100.00 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 \$200.00 cost.
- 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 when a DNA sample is taken.

CLERK OF QUARTER SESSIONS
PHILADELPHIA COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 3 - Inadequate Assessment Of Costs - Clerk Of Quarter Sessions (Continued)

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

Recommendation

We again recommend that the Clerk of Quarter Sessions' management review the applicable laws cited above and implement the necessary procedures to ensure that fines, costs, and fees are assessed as required by law.

Management's Response

The Former Clerk of Quarter Sessions, Vivian T. Miller, responded as follows:

This problem was corrected in September 2006; and since this audit stopped in August of 2006 that information is not reflected. Originally this function was handled by 4 employees, now this is the responsibility of the court clerk and is done on a daily basis in the court room. There are 62 court clerks in the CJC and one in Juvenile Division of Family Court that are now responsible for entering these assessments. These files are then submitted to a team of 6 employees in the Quality Control Unit where the files and financial assessments are reviewed as the final stage.

Auditor's Conclusion

It is the responsibility of the Clerk of Quarter Sessions' office to assess all applicable surcharges as mandated by law. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF QUARTER SESSIONS
 PHILADELPHIA COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely -
 Clerk Of Quarter Sessions

Our examination disclosed that 29 of 33 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 Quarter Sessions' Office. Effective June 26, 2006, the report must be submitted no later than the 15th of the month following collection for the Clerk of Quarter Sessions' Office. If the due date falls on a weekend or business holiday, the due date is extended to the next business day.

The following schedule identifies those funds which were transmitted late:

Clerk of Quarter Sessions

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Postmark Date</u>
January 2004	\$ 185,296.03	02/09/04	02/13/04
February 2004	162,521.88	03/08/04	03/12/04
March 2004	244,106.66	04/12/04	04/14/04
April 2004	210,983.49	05/10/04	05/14/04
May 2004	209,702.55	06/07/04	06/18/04
June 2004	224,930.38	07/12/04	07/15/04
July 2004	219,714.46	08/09/04	08/10/04
August 2004	250,969.43	09/13/04	09/17/04
October 2004	188,083.84	11/08/04	11/23/04
November 2004	170,061.95	12/13/04	12/16/04
December 2004	224,064.94	01/10/05	01/14/05
January 2005	163,360.23	02/07/05	02/24/05
February 2005	190,932.21	03/07/05	03/17/05
April 2005	240,503.97	05/09/05	05/27/05
June 2005	223,399.44	07/11/05	07/15/05
July 2005	200,637.78	08/08/05	08/09/05
August 2005	205,759.41	09/12/05	09/14/05
September 2005	229,456.23	10/10/05	10/19/05

CLERK OF QUARTER SESSIONS
 PHILADELPHIA COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Finding No. 4 - Commonwealth's Portion Of Revenue Was Not Always Transmitted Timely -
 Clerk Of Quarter Sessions (Continued)

<u>Month/Year</u>	<u>Amount</u>	<u>Due Date</u>	<u>Postmark Date</u>
October 2005	177,705.44	11/07/05	11/28/05
November 2005	181,648.02	12/12/05	01/23/06
December 2005	169,031.69	01/09/06	02/15/06
January 2006	187,744.65	02/13/06	03/08/06
February 2006	173,588.99	03/13/06	04/11/06
March 2006	234,398.86	04/10/06	05/05/06
April 2006	192,074.02	05/08/06	06/02/06
May 2006	171,922.63	06/12/06	06/30/06
June 2006	241,129.59	07/17/06	07/31/06
July 2006	223,518.02	08/15/06	09/12/06
September 2006	357,464.78	10/16/06	11/27/06
	<u>\$ 6,054,711.57</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.

Recommendation

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

Management's Response

The Former Clerk of Quarter Sessions, Vivian T. Miller, responded as follows:

Payments were late due to inadequate personnel to process payments in a timely manner. We have since started the process to hire additional personnel. Please note that additional staff was asked for in our prior budget to address these issues.

Auditor's Conclusion

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

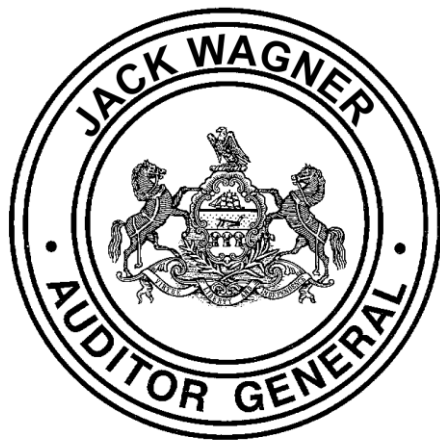
CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we recommended:

- That the Adult Probation Office maintain all records as required.
- That the Adult Probation Office monitor third party collection agencies so that contractual obligations are adhered to and defendants are not overcharged.
- That the Clerk of Quarter Sessions establish and implement procedures to ensure that all cases are properly and timely filed and all fines and costs were posted timely into the computer system.

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



CLERK OF QUARTER SESSIONS AND ADULT PROBATION OFFICE
PHILADELPHIA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2006

This report was initially distributed to:

Mr. Dan Meuser
Acting Secretary
Pennsylvania Department of Revenue

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

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

The Honorable Joseph H. Evers	Clerk of Court of Common Pleas
Mr. John Gallagher	Court Administrative Officer, Adult Probation Office
The Honorable Alan Butkovitz	City Controller
The Honorable Anna C. Verna	Chairwoman of City Council
The Honorable Pamela P. Dembe	President Judge

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.