

CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENTS

LAWRENCE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

FEBRUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

Mr. Stephen H. Stetler
Acting 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 Departments, Lawrence County, Pennsylvania (County Officers), for the period February 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.

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 Auditor's Report (Continued)

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 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 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.

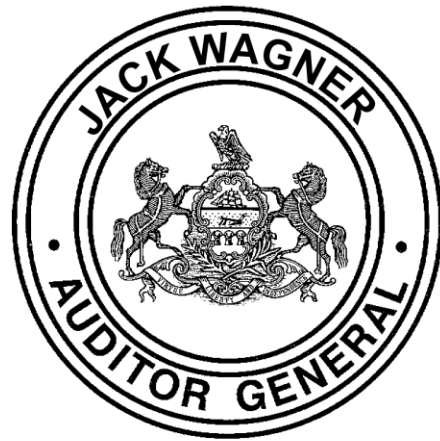
Independent Auditor's Report (Continued)

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

October 28, 2008

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENTS
LAWRENCE COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
FEBRUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	69,498
Overweight Fines		512
Department of Revenue		
Court Costs		28,378
Costs		647
Crime Victims' Compensation Costs		97,112
Crime Commission Costs/Victim Witness Services Costs		63,449
Department of Public Welfare		
Domestic Violence Costs		7,216
Costs		26,608
Department of Environmental Protection Fines		642
Office of Attorney General Costs		9,611
State Police Costs		9,165
Emergency Medical Services Fines		7,409
DUI - ARD/EMS Fees		12,966
CAT/MCARE Fund Surcharges		50,045
Judicial Computer System/Access to Justice Fees		23,169
Offender Supervision Fees		467,330
Constable Service Surcharges		26
Criminal Laboratory Users' Fees		8,512
Probation and Parole Officers' Firearm Education Costs		7,350
Substance Abuse Education Costs		74,433
Office of Victims' Services Costs		5,452
Miscellaneous State Fines and Costs		<u>12,680</u>
 Total receipts (Note 2)	 \$	 982,210
 Disbursements to Commonwealth (Note 3)		 <u>(984,044)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (1,834)
 Examination adjustments (Note 6)		 <u>1,103</u>
 Adjusted balance due Commonwealth (County) for the period February 1, 2004 to December 31, 2006		 <u><u>\$ (731)</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 DEPARTMENTS
 LAWRENCE COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 FEBRUARY 1, 2004 TO DECEMBER 31, 2006

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 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/Adult Probation And Parole Departments' Office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 937,981
Office of Attorney General	9,611
Department of Environmental Protection	642
Department of Public Welfare	26,608
State Police	9,165
Bureau of Victims' Services	<u>37</u>
Total	<u><u>\$ 984,044</u></u>

CLERK OF THE COURT OF COMMON PLEAS/
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LAWRENCE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
FEBRUARY 1, 2004 TO DECEMBER 31, 2006

4. Balance Due Commonwealth (County) For The Period February 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.

5. Reconciliation Of Settled Reports

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

Date of Summary of Collections Report	Balance Due Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2004			
February	\$ -	-	\$ -
March	(16)	-	(16)
April	(1,174)	-	(1,174)
May	(416)	-	(416)
June	(400)	-	(400)
July	(39)	-	(39)
August	(36)	-	(36)
September	(17)	-	(17)
October	(6)	-	(6)
November	(6)	-	(6)
December	79	-	79
2005			
January	-	-	-
February	-	-	-
March	(3)	-	(3)
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-

CLERK OF THE COURT OF COMMON PLEAS/
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NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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5. Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2006			
January	\$ -	\$ -	\$ -
February	-	-	-
March	200	-	200
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
Balance due Commonwealth (County) per settled reports			(1,834)
Examination adjustments (Note 6)			1,103
Adjusted balance due Commonwealth (County) for the period February 1, 2004 to December 31, 2006			\$ (731)

6. Examination Adjustment

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

7. County Officers Serving During Examination Period

Helen I. Morgan served as the Clerk of The Court of Common Pleas for the period February 1, 2004 to December 31, 2006.

William J. Mancino served as Chief Probation Officer for the period February 1, 2004 to December 31, 2006.

CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION AND PAROLE DEPARTMENTS
LAWRENCE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
FEBRUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

Mr. Stephen H. Stetler
Acting Secretary
Pennsylvania 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
Lawrence County
Lawrence County Government Center
430 Court Street
New Castle, PA 16101

The Honorable Helen I. Morgan	Clerk of the Court of Common Pleas
The Honorable Mary Ann Reiter	Controller
The Honorable Daniel J. Vogler	Chairman of the Board of Commissioners
Mr. James R. Jendrysik	Chief Probation Officer
The Honorable Dominick Motto	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.