



CLERK OF THE COURT OF COMMON PLEAS

ARMSTRONG COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 10, 2004 TO DECEMBER 31, 2006

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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, Armstrong County, Pennsylvania (County Officer), for the period January 10, 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 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, 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. 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.

May 2, 2008

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
 ARMSTRONG COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 10, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	67,945
Department of Revenue Court Costs		26,436
Crime Victims' Compensation Costs		81,705
Crime Commission Costs/Victim Witness Services Costs		62,444
Domestic Violence Costs		5,082
Department of Attorney General Restitution		1,569
Department of Transportation Restitution		45
Department of Revenue Fines		10
Emergency Medical Services Fines		7,885
DUI - ARD/EMS Fees		8,865
CAT/MCARE Fund Surcharges		44,178
Judicial Computer System/Access to Justice Fees		15,895
Offender Supervision Fees		244,712
Constable Service Surcharges		366
Criminal Laboratory Users' Fees		6,918
Probation and Parole Officers' Firearm Education Costs		5,034
Substance Abuse Education Costs		41,109
Office of Victims' Services Costs		8,056
Miscellaneous State Fines and Costs		<u>61,849</u>
 Total receipts (Note 2)	 \$	 690,103
 Disbursements to Commonwealth (Note 3)		 <u>(690,103)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments (Note 5)		 <u>436</u>
 Adjusted balance due Commonwealth for the period January 10, 2004 to December 31, 2006		 <u><u>\$ 436</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
ARMSTRONG COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 10, 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

Clerk Of The Court Of Common Pleas

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

Clerk Of The Court Of Common Pleas

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 688,489
Department of Attorney General	1,569
Department of Transportation	45
Total	<u>\$ 690,103</u>

CLERK OF THE COURT OF COMMON PLEAS
ARMSTRONG COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 10, 2004 TO DECEMBER 31, 2006

4. Balance Due Commonwealth (County) For The Period January 10, 2004 To December 31, 2006

Clerk Of The Court Of Common Pleas

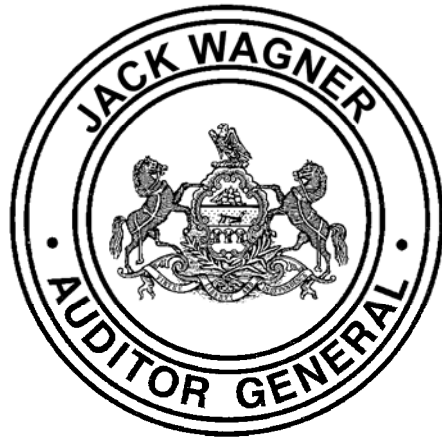
This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies.

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

Brenda C. George served as the Clerk of the Court of Common Pleas for the period January 10, 2004 to December 31, 2006.



CLERK OF THE COURT OF COMMON PLEAS
ARMSTRONG COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 10, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
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
1101 South Front Street, Suite 5900
Harrisburg, PA 17104-2545

Clerk of the Court of Common Pleas
Armstrong County
Armstrong County Courthouse
Kittanning, PA 16201

The Honorable Patricia L. Kirkpatrick	Chairperson of the Board of Commissioners
The Honorable Brenda C. George	Clerk of the Court of Common Pleas
The Honorable Myra Miller	Controller
The Honorable Kenneth G. Valasek	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.