

CLERK OF THE COURT OF COMMON PLEAS

GREENE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 20, 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, Greene County, Pennsylvania (County Officer), for the period January 20, 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 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 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 Statement 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 Statement will not be prevented or detected by the County Officer's 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.

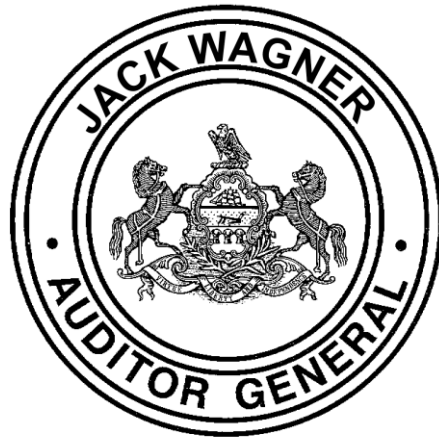
Independent Auditor's Report (Continued)

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

August 7, 2008

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS
GREENE COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 20, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation	
Title 75 Fines	\$ 130,981
Department of Revenue Court Costs	18,523
Crime Victims' Compensation Costs	44,026
Crime Commission Costs/Victim Witness Services Costs	32,501
Department of Public Welfare	
Domestic Violence Costs	5,135
Costs	56
Emergency Medical Services Fines	12,883
DUI - ARD/EMS Fees	4,275
CAT/MCARE Fund Surcharges	57,267
Judicial Computer System/Access to Justice Fees	12,666
Offender Supervision Fees	216,045
Constable Service Surcharges	72
Criminal Laboratory Users' Fees	19,719
Probation and Parole Officers' Firearm Education Costs	4,729
Substance Abuse Education Costs	46,766
Office of Victims' Services Costs	11,873
Miscellaneous State Fines and Costs	<u>38,086</u>

Total receipts (Note 2)	\$ 655,603
Disbursements to Commonwealth (Note 3)	<u>(655,787)</u>
Balance due Commonwealth (County) per settled reports (Note 4)	(184)
Examination adjustments (Note 5)	<u>534</u>
Adjusted balance due Commonwealth for the period January 20, 2004 to December 31, 2006	<u><u>\$ 350</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
GREENE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 20, 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 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

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 652,607
Commonwealth of Pennsylvania	1,143
Department of Public Welfare	121
Wine and Spirit Store	112
State Police	265
Bureau of Victims' Services	1,539
Total	<u><u>\$ 655,787</u></u>

CLERK OF THE COURT OF COMMON PLEAS
GREENE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 20, 2004 TO DECEMBER 31, 2006

4. Balance Due Department Of Revenue (County) For The Period January 20, 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 Note 5.

5. Examination Adjustments

During our prior audit, January 1, 2002 to January 19, 2004, we determined that there was a balance due to the Commonwealth of \$184. This balance due was paid in the current examination period ending December 2006.

Additionally, there was an adjustment of \$350 which represents a bail forfeiture due the Commonwealth on case Nos. 597 of 2003 and 236 of 2004, which were incorrectly remitted to Greene County in March 2005 and January 2006, respectively.

The effect of both of the above adjustments created a total examination adjustment of \$534.

6. County Officer Serving During Examination Period

Shirley Stockdale served as the Clerk of The Court of Common Pleas for the period January 20, 2004 to December 31, 2006.

CLERK OF THE COURT OF COMMON PLEAS
GREENE COUNTY
COMMENT
FOR THE PERIOD
JANUARY 20, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the office review its records and make necessary changes to ensure that monies due the Office of Victims' Services are assessed and remitted properly.

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

CLERK OF THE COURT OF COMMON PLEAS
GREENE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 20, 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
Greene County
Greene County Courthouse
Room 103, 10 East High Street
Waynesburg, PA 15370

The Honorable Shirley Stockdale

Clerk of The Court of Common Pleas

The Honorable Dave Balint

Controller

The Honorable Pamela Mosier Snyder

Chairwoman of the Board of Commissioners

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.