



CLERK OF THE COURT OF COMMON PLEAS AND
PROBATION OFFICE
PIKE COUNTY
EXAMINATION REPORT
FOR THE PERIOD
SEPTEMBER 12, 2005 TO DECEMBER 31, 2008

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Independent Auditor's Report

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas and Probation Office, Pike County, Pennsylvania (County Officers), for the period September 12, 2005 to December 31, 2008, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). This Statement is the responsibility of the county offices' management. Our responsibility is to express an opinion on these 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 Statements 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 Sections 401(b) and 401(d) 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 Sections 401(b) and 401(d) of *The Fiscal Code*.

In our opinion, the Statement referred to above present, 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, 2008, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

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 are 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.

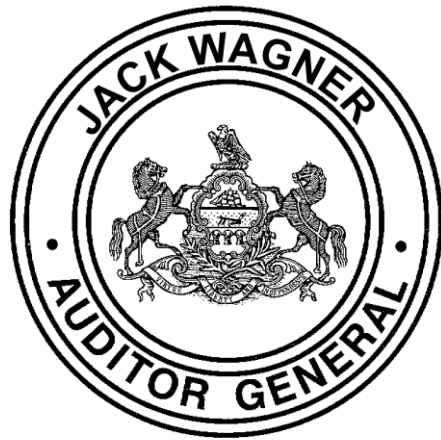
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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.

March 5, 2010

JACK WAGNER
Auditor General



PROBATION OFFICE
 PIKE COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 SEPTEMBER 12, 2005 TO DECEMBER 31, 2008

Receipts:

Department of Transportation		
Title 75 Fines	\$ 126,780	
Department of Revenue Court Costs	23,989	
Crime Victims' Compensation Costs	46,308	
Crime Commission Costs/Victim Witness Services Costs	33,999	
Domestic Violence Costs	7,513	
Pennsylvania State Police Costs	181	
Emergency Medical Services Fines	4,367	
DUI - ARD/EMS Fees	5,851	
CAT/MCARE Fund Surcharges	21,892	
Judicial Computer System/Access to Justice Fees	16,162	
Offender Supervision Fees	140,637	
Criminal Laboratory Users' Fees	6,213	
Probation and Parole Officers' Firearm Education Costs	5,654	
Substance Abuse Education Costs	32,909	
Office of Victims' Services Costs	7,109	
Miscellaneous State Fines and Costs	<u>72,941</u>	
 Total receipts (Note 2)		 \$ 552,505
 Disbursements to Commonwealth (Note 3)		 <u>(553,636)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 (1,131)
 Examination adjustments (Note 5)		 <u>881</u>
 Adjusted balance due Commonwealth (County) for the period September 12, 2005 to December 31, 2008		 <u><u>\$ (250)</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS
AND PROBATION OFFICE
PIKE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
SEPTEMBER 12, 2005 TO DECEMBER 31, 2008

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, taxes, 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 the Court of Common Pleas' Office.

3. Disbursements

Probation Office checks issued to:

Department of Revenue	\$	553,455
Pennsylvania State Police		181
Total	\$	553,636

4. Balance Due Commonwealth (County) For The Period September 12, 2005 To December 31, 2008

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. This balance does not reflect adjustments made during the examination. Refer to Note 5.

CLERK OF THE COURT OF COMMON PLEAS
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PIKE COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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5. Examination Adjustments

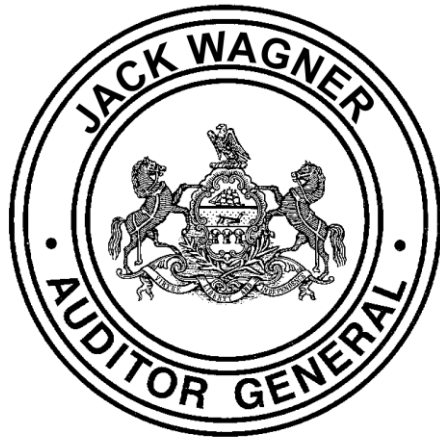
Amount represents adjustments made to amount due for Miscellaneous Sate Fines and Costs items for the months of October and November of 2005.

October 2005	\$ 426
November 2005	<u>455</u>
	<u>\$ 881</u>

6. County Officers Serving During Examination Period

Denise Fitzpatrick served as the Clerk of the Court of Common Pleas for the period September 12, 2005 to December 31, 2008.

Edward J. Joyce, Jr., served as Chief Probation Officer of the Probation Office for the period September 12, 2005 to December 31, 2008.



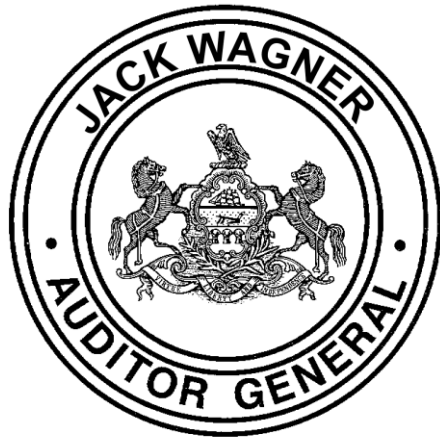
CLERK OF THE COURT OF COMMON PLEAS
AND PROBATION OFFICE
PIKE COUNTY
COMMENT
FOR THE PERIOD
SEPTEMBER 12, 2005 TO DECEMBER 31, 2008

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended:

- That the office deposit all receipts at the end of each day as required by good internal accounting controls.

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



CLERK OF THE COURT OF COMMON PLEAS
AND PROBATION OFFICE
PIKE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
SEPTEMBER 12, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania 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

The Honorable Denise Fitzpatrick	Clerk of the Court of Common Pleas
The Honorable Joseph F. Kameen	President Judge of Pike County
The Honorable Richard Caridi	Chairman of the Board of Commissioners
Mr. Edward J. Joyce, Jr.	Chief Probation Officer of the Probation Office

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.