

CLERK OF THE COURT OF COMMON PLEAS/
BUREAU OF COLLECTIONS

CARBON COUNTY

EXAMINATION REPORT

FOR THE PERIOD

AUGUST 22, 2005 TO DECEMBER 31, 2009

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Daniel P. Meuser
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 and the Bureau of Collections, Carbon County, Pennsylvania (County Officer), for the period August 22, 2005 to December 31, 2009, 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, 2009, 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.

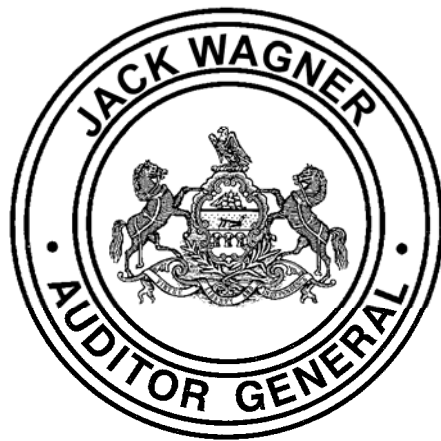
Independent Auditor's Report (Continued)

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.

March 9, 2011

JACK WAGNER
Auditor General



CLERK OF THE COURT OF COMMON PLEAS/
BUREAU OF COLLECTIONS
CARBON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
AUGUST 22, 2005 TO DECEMBER 31, 2009

Receipts:

Department of Transportation		
Title 75 Fines	\$	80,302
Department of Revenue Court Costs		39,365
Crime Victims' Compensation Costs		121,106
Crime Commission Costs/Victim Witness Services Costs		81,893
Domestic Violence Costs		10,264
Emergency Medical Services Fines		11,796
DUI - ARD/EMS Fees		7,650
CAT/MCARE Fund Surcharges		74,389
Judicial Computer System		22,149
Access to Justice Fees		4,404
Offender Supervision Fees		435,085
Constable Service Surcharges		35
Criminal Laboratory Users' Fees		33,380
Probation and Parole Officers' Firearm Education Costs		9,673
Substance Abuse Education Costs		107,602
Office of Victims' Services Costs		10,650
Miscellaneous State Fines and Costs		<u>96,393</u>
 Total receipts (Note 2)	 \$	 1,146,136
 Disbursements to Commonwealth (Note 3)		 <u>(1,146,136)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments (Note 5)		 <u>2,182</u>
 Adjusted balance due Commonwealth (County) for the period August 22, 2005 to December 31, 2009		 <u><u>\$ 2,182</u></u>

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

CLERK OF THE COURT OF COMMON PLEAS/
 BUREAU OF COLLECTIONS
 CARBON COUNTY
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 AUGUST 22, 2005 TO DECEMBER 31, 2009

1. Criteria

The Statement of Receipts and Disbursements provides 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 Statement was 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

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 1,137,116
Office of the Attorney General	1,025
Crime Victims Compensation Board	143
Commonwealth of Pennsylvania	3,700
State Police	3,948
Turnpike Commission	118
Department of Corrections	86
Total	\$ 1,146,136

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NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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4. Balance Due Commonwealth (County) For The Period August 22, 2005 To December 31, 2009

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 Adjustments

There was \$1,961 in interest earned on Commonwealth funds during the examination period that was not remitted to the Commonwealth.

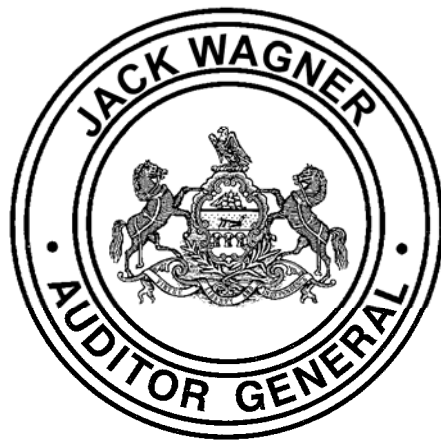
There was a bail forfeiture of \$221 due the Commonwealth on Case No. 252-2004, which was incorrectly remitted to Carbon County in May 2006.

The total amount of these adjustments is \$2,182.

6. County Officer Serving During Examination Period

William C. McGinley served as the Clerk of the Court of Common Pleas for the period August 22, 2005 to December 31, 2009.

William C. McGinley also managed the Bureau of Collections department for the period August 22, 2005 to December 31, 2009.



CLERK OF THE COURT OF COMMON PLEAS/
BUREAU OF COLLECTIONS
CARBON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
AUGUST 22, 2005 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable Daniel P. Meuser
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 William C. McGinley	Clerk of the Court of Common Pleas
The Honorable Roger N. Nanovic II	President Judge
The Honorable Robert M. Crampsie	Controller
The Honorable Wayne Nothstein	Chairperson 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.