



**CLERK OF THE COURT OF COMMON PLEAS/
ADULT PROBATION-DEPARTMENT - PAYMENT
DIVISION**

FRANKLIN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

OCTOBER 1, 2005 TO DECEMBER 31, 2012

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statements of receipts and disbursements (Statements) of the Clerk of the Court of Common Pleas/Adult Probation Department - Payment Division, Franklin County, Pennsylvania (County Officer), for the period October 1, 2005 to December 31, 2012, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*, 72 P.S. § 401(b) and § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements 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*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Commonwealth for the period October 1, 2005 to December 31, 2012, 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

October 10, 2013

EUGENE A. DEPASQUALE
Auditor General

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CLERK OF THE COURT OF COMMON PLEAS
ADULT PROBATION DEPARTMENT-PAYMENT DIVISION
FRANKLIN COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
OCTOBER 1, 2005 TO DECEMBER 31, 2012

Receipts:

Department of Transportation		
Title 75 Fines	\$	806,507
Overweight Fines		47,825
Department of Revenue Court Costs		177,616
Crime Victims' Compensation Costs		591,412
Crime Commission Costs/Victim Witness Services Costs		397,679
Domestic Violence Costs		46,417
Emergency Medical Services Fines		24,382
DUI - ARD/EMS Fees		37,836
CAT/MCARE Fund Surcharges		285,349
Judicial Computer System/Access to Justice Fees		162,928
Offender Supervision Fees		1,702,518
Constable Service Surcharges		1,912
Criminal Laboratory Users' Fees		134,088
Probation and Parole Officers' Firearm Education Costs		42,020
Substance Abuse Education Costs		364,267
Office of Victims' Services Costs		111,122
Miscellaneous State Fines and Costs		<u>717,636</u>
 Total receipts (Note 2)		 5,651,514
 Disbursements and Credits to Commonwealth (Note 3)		 <u>(5,651,514)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period October 1, 2005 to December 31, 2012		 <u><u>\$ -</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 DEPARTMENT-PAYMENT DIVISION
FRANKLIN COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
OCTOBER 1, 2005 TO DECEMBER 31, 2012

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 And Credits

Total disbursements are comprised as follows:

Payment Division Office checks issued to:

Department of Revenue	\$ 5,642,052
Commonwealth of Pennsylvania	4,910
Game Commission	31
Office of Attorney General	1,150
Pennsylvania Historical Society	54
State Police	1,978
Board of Probation and Parole	525
Department of Public Welfare	250

Credit taken on the current examination for the prior examination periods:

January 1, 2001 to December 31, 2002	289
January 1, 2003 to September 30, 2005	275

Total	<u><u>\$5,651,514</u></u>
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CLERK OF THE COURT OF COMMON PLEAS
ADULT PROBATION DEPARTMENT-PAYMENT DIVISION
FRANKLIN COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
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4. Balance Due Commonwealth (County) For The Period October 1, 2005 To December 31, 2012

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue

5. County Officers Serving During Examination Period

William E. Vandrew served as the Clerk of the Court of Common Pleas for the period October 1, 2005 to December 31, 2012.

Judy A. Shoemaker served as the Adult Probation Supervisor of the Adult Probation Department-Payment Division for the period October 1, 2005 to December 31, 2012.

CLERK OF THE COURT OF COMMON PLEAS
ADULT PROBATION DEPARTMENT-PAYMENT DIVISION
FRANKLIN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
OCTOBER 1, 2005 TO DECEMBER 31, 2012

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 E. Vandrew	Clerk of the Court of Common Pleas
The Honorable Judy A. Shoemaker	Supervisor of Adult Probation Department - Payment Division
The Honorable Carol Fix Diller	Controller
The Honorable David Keller	Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.