

CLERK OF THE COURT OF COMMON PLEAS

CUMBERLAND COUNTY

AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2002 TO DECEMBER 31, 2004

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Independent Auditor's Report

The Honorable Gregory C. Fajt
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the accompanying statement of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas, Cumberland County, Pennsylvania (County Officer), for the period January 1, 2002 to December 31, 2004, pursuant to the requirements of Section 401(b) and 902 of *The Fiscal Code*. This financial statement is the responsibility of the county office's management. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statement was prepared using accounting practices prescribed by the Pennsylvania Department of Revenue, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statement presents only the Commonwealth portion of cash receipts and disbursements and is not intended to present fairly the financial position and results of operations of the County Officer, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County Officer, as of December 31, 2004, the changes in its financial position, or, where applicable, its cash flows for the period then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the Department of Revenue and other state agencies for the period January 1, 2002 to December 31, 2004, on the basis of accounting described in Note 1.

Our audit was made for the purpose of forming an opinion on the financial statement of the County Officer taken as a whole. The accompanying Schedule 1 for the period January 1, 2002 to December 31, 2004, is supplemental information required by the Department of Revenue and is not a required part of the financial statement. The information in that schedule has been subjected to the procedures applied in the audit of the financial statement, and in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2006, on our consideration of the County Officer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

September 26, 2006

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS – CASH BASIS
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

Receipts:

Department of Transportation		
Title 75 Fines	\$	143,307
Department of Revenue Court Costs		94,366
Crime Victims' Compensation Costs		250,142
Crime Commission Costs/Victim Witness Services Costs		122,536
Domestic Violence Costs		22,863
Office of the Attorney General Fines and Costs		2,475
State Police Fines and Costs		71
Fish and Boat Commission Costs		2,229
Office of the Inspector General Costs		360
Liquor Control Board Costs		6
Turnpike Commission Costs		65
Department of General Services Costs		620
Department of Corrections Costs		1,137
Miscellaneous State Fines and Costs		74,531
Emergency Medical Services Fines		15,762
DUI - ARD/EMS Fees		33,556
CAT/MCARE Fund Surcharges		172,606
Judicial Computer System/Access to Justice Fees		12,737
Offender Supervision Fees		389,475
Constable Service Surcharges		249
Criminal Laboratory Users' Fees		60,520
Probation and Parole Officers' Firearm Education Costs		24,403
Substance Abuse Education Costs		44,340
Office of Victims' Services Costs		46,071
Interest Earned On Commonwealth Funds		<u>749</u>
Total receipts (Note 2)	\$	1,515,176
Disbursements and credits to Commonwealth (Note 3)		<u>(1,515,486)</u>
Balance due Commonwealth (County) per settled reports (Note 4)		(310)
Audit adjustments		<u>-</u>
Adjusted balance due Commonwealth (County) for the period January 1, 2002 to December 31, 2004	\$	<u>(310)</u>

Notes to the financial statement are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statement was prepared in accordance with the requirements of the Pennsylvania Department of Revenue. This financial statement is not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

Basis Of Accounting

The financial statement was prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures were recognized when paid.

Audit Requirement

The financial presentation has been prepared in accordance with Title 72 P.S. Section 401 (b) of *The Fiscal Code*, 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 Department of Revenue with a report to enable them to settle an account covering any delinquency. A statement of assets and liabilities was not a required part of the financial presentation because of the limited reporting scope by the Clerk of the Court of Common Pleas. Therefore, a statement of assets and liabilities was not audited and is not a part of this report.

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.

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
NOTES TO THE FINANCIAL STATEMENT
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

3. Disbursements And Credits

Total disbursements and credits are comprised as follows:

Clerk of The Court checks issued to:

Department of Revenue	\$ 1,507,924
Office of the Attorney General	2,476
State Police	71
Office of the Inspector General	360
Liquor Control Board	6
Turnpike Commission	65
Department of General Services	620
Department of Corrections	1,137
Fish & Boat Commission	2,229
Department of Revenue	325

Credit taken on the current audit for the prior audit
period January 1, 2001 to December 31, 2001

273

Total

\$ 1,515,486

4. Balance Due Commonwealth (County) For The Period January 1, 2002 To December 31, 2004

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. County Officer Serving During Audit Period

Dennis E. Lebo served as the Clerk of The Court of Common Pleas for the period January 1, 2002 to December 31, 2004.

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
SCHEDULE 1
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

Schedule 1 - Reconciliation Of Settled Reports

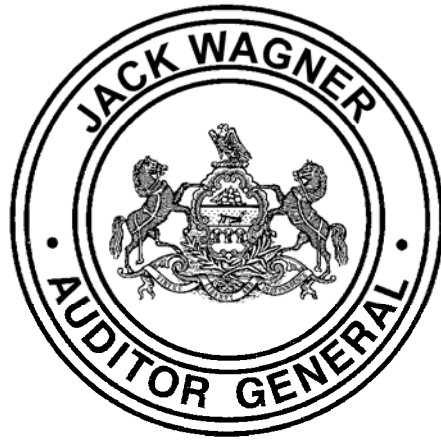
Date of Summary of Collections Report	Balance Due - Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2002			
January	\$ -	\$ -	\$ -
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
2003			
January	-	-	-
February	-	-	-
March	(273)	273	*
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
October	(13)	-	(13)
November	-	-	-
December	-	-	-

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
SCHEDULE 1
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

Schedule 1 - Reconciliation Of Settled Reports (Continued)

Date of Summary of Collections Report	Balance Due - Settled Reports Dept. of Revenue (County)	Adjustments	Adjusted Balance Due Dept. of Revenue (County)
2004	-	-	-
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	(17)	-	(17)
June	-	-	-
July	-	-	-
August	-	-	-
September	(50)	-	(50)
October	(80)	-	(80)
November	(50)	-	(50)
December	(100)	-	(100)
Balance due Department of Revenue (County) per settled reports			(310)
Audit adjustments			-
Adjusted balance due Department of Revenue (County) for the period January 1, 2002 to December 31, 2004			\$ (310)

* Amount represents a prior audit credit for the period January 1, 1998 to December 31, 2001.



Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable Gregory C. Fajt
Secretary
Department of Revenue
Harrisburg, PA 17128

We have audited the statement of receipts and disbursements – cash basis of the Clerk of The Court of Common Pleas, Cumberland County, Pennsylvania (County Officer), for the period January 1, 2002 to December 31, 2004, and have issued our report thereon dated September 26, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County Officer's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officer's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be

Report On Compliance And On
Internal Control Over Financial Reporting (Continued)

material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.

September 26, 2006

JACK WAGNER
Auditor General

CLERK OF THE COURT OF COMMON PLEAS
CUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2004

This report was initially distributed to:

The Honorable Gregory C. Fajt
Secretary
Department of Revenue

Mr. Richard Dash
Chief Officer of Fiscal Services
Pennsylvania Board of Probation and Parole
1101 South Front Street
Harrisburg, PA 17104-2520

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

Clerk of The Court of Common Pleas
Cumberland County
Cumberland County Courthouse
Cumberland, PA 17013

The Honorable Dennis E. Lebo	Clerk of The Court of Common Pleas
The Honorable Alfred Whitcomb	Controller
The Honorable Bruce Barclay	Chairman of the Board

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.