

DISTRICT COURT 31-0-00

LEHIGH COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 17, 2007

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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 District Court 31-0-00, Lehigh County, Pennsylvania (District Court), for the period January 1, 2004 to December 17, 2007, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). This Statement is the responsibility of the District Court'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(c) of *The Fiscal Code* to audit the accounts of each district court 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(c) 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 District Court as it pertains to receipts made on behalf of other Lehigh County district courts, Lehigh County, and the Lehigh County Clerk of the Court of Common Pleas for the period ended December 17, 2007, 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 District Court'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 District Court's Statement that is more than inconsequential will not be prevented or detected by the District Court'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 District Court'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.

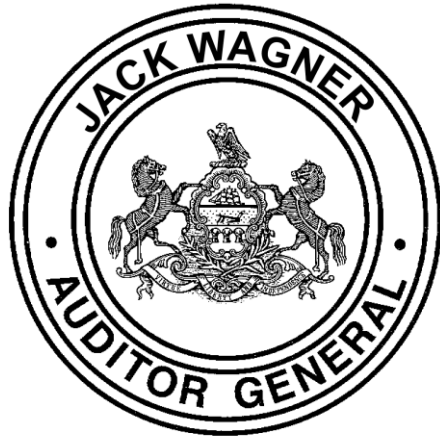
Independent Auditor's Report (Continued)

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

December 29, 2008

JACK WAGNER  
Auditor General



DISTRICT COURT 31-0-00  
 LEHIGH COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2004 TO DECEMBER 17, 2007

Receipts: (Note 1) \$ 665,656.48

Disbursements:

Lehigh County	\$	(270.00)
Lehigh County Clerk of the Court of Common Pleas		(750.00)
District Court 31-1-01		(52,227.80)
District Court 31-1-02		(44,839.88)
District Court 31-1-03		(277,940.72)
District Court 31-1-04		(50,170.31)
District Court 31-1-05		(41,193.44)
District Court 31-1-06		(23,174.20)
District Court 31-1-07		(45,397.85)
District Court 31-1-08		(25,193.20)
District Court 31-2-01		(35,996.69)
District Court 31-2-02		(15,252.52)
District Court 31-2-03		(7,421.86)
District Court 31-3-01		(14,579.39)
District Court 31-3-02		(16,839.54)
District Court 31-3-03		(12,776.50)
Miscellaneous		<u>(1,632.58)</u>

Total disbursements (Note 1) (665,656.48)

Net Receipts over Disbursements \$ -

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



DISTRICT COURT 31-0-00  
LEHIGH COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 17, 2007

1. Criteria

The Lehigh County Night Court, District Court 31-0-00, serves as an after-hours emergency duty court to ensure the continual availability of an issuing authority in the Thirty-first Judicial District. The Statement of Receipts and Disbursements provides a summary of receipts collected by District Court 31-0-00 on behalf of other Lehigh County district courts, Lehigh County, and the Lehigh County Clerk of the Court of Common Pleas, and subsequent disbursements of collected receipts to these entities as appropriate.

Receipts were recognized when received and disbursements were recognized when paid. Receipts consist of fines, costs, fees, and surcharges collected by District Court 31-0-00 on behalf of other Lehigh County district courts, Lehigh County, and the Lehigh County Clerk of the Court of Common Pleas. The amounts of receipts assessed and collected are based on Pennsylvania laws and regulations. Disbursements consist of checks to the other Lehigh County district courts, Lehigh County, and the Lehigh County Clerk of the Court of Common Pleas.

The entities receiving disbursements from District Court 31-0-00 subsequently remit money due to the Commonwealth, as determined by Pennsylvania laws and regulations, to the Pennsylvania Department of Revenue.

2. Magisterial District Judges Serving During Examination Period

This is a central arraignment court where all of the “on call” magisterial district judges in Lehigh County perform their duties in the evenings. Therefore, various magisterial district judges served at District Court 31-0-00 for the period January 1, 2004 to December 17, 2007.

3. Final Examination

District Court 31-0-00 officially closed on December 17, 2007. This is the final examination of District Court 31-0-00.

DISTRICT COURT 31-0-00  
LEHIGH COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2004 TO DECEMBER 17, 2007

This report was initially distributed to:

Mr. Stephen H. Stetler  
Acting Secretary  
Pennsylvania Department of Revenue

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

District Court 31-0-00  
Lehigh County  
506 Court Street  
Allentown, PA 18101

Ms. Susan T. Schellenberg	District Court Administrator
The Honorable Karen C. Devine	Magisterial District Judge
Dr. Percy Dougherty	Chairman of the Board of Commissioners
The Honorable Thomas Slonaker	Controller

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](http://www.auditorgen.state.pa.us).