



DISTRICT COURT 43-4-01

MONROE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JULY 1, 2004 TO DECEMBER 31, 2006

## CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statement Of Receipts And Disbursements.....	3
Notes To The Statement Of Receipts And Disbursements.....	4
Comment.....	5
Report Distribution .....	7



## Independent Auditor's Report

The Honorable Thomas W. Wolf  
Secretary  
Department of Revenue  
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 43-4-01, Monroe County, Pennsylvania (District Court), for the period July 1, 2004 to December 31, 2006, 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 the Pennsylvania Department of Revenue and other state agencies for the period ended December 31, 2006, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of 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 the Statement or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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.

November 29, 2007

JACK WAGNER  
Auditor General

DISTRICT COURT 43-4-01  
MONROE COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JULY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	972,717
Motor Carrier Road Tax Fines		5,481
Overweight Fines		12,334
Commercial Driver Fines		13,062
Littering Law Fines		1,200
Child Restraint Fines		1,410
Department of Revenue Court Costs		157,950
Crime Victims' Compensation Bureau Costs		13,034
Crime Commission Costs/Victim Witness Services Costs		9,363
Department of Public Welfare		
Domestic Violence Costs		3,113
Attend Care Fines		570
Department of Conservation and Natural Resources Fines		433
Department of Agriculture Fines		2,015
Fish and Boat Commission Fines		13,549
Game Commission Fines		7,676
Department of State Fines		1,000
Emergency Medical Service Fines		105,621
CAT/MCARE Fund Surcharges		327,868
Judicial Computer System Fees		105,053
Access to Justice Fees		22,552
Constable Service Surcharges		6,077
Department of Labor and Industry Fines		225
Miscellaneous State Fines		2,087
		<hr/>
Total receipts (Note 2)	\$	1,784,390
Disbursements to Department of Revenue (Note 3)		<hr/> (1,784,390)
Balance due Department of Revenue (District Court) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Revenue (District Court) for the period July 1, 2004 to December 31, 2006	\$	<hr/> <hr/> -

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

DISTRICT COURT 43-4-01  
MONROE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JULY 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statement of Receipts and Disbursements (Statement) has been prepared in accordance with Section 401(c) of *The Fiscal Code*, 72 P.S § 401(c), which requires the Department of the Auditor General to determine whether all money collected on behalf of the Commonwealth has been remitted promptly and to provide the Pennsylvania Department of Revenue (Department of Revenue) with a report to enable them to settle an account covering any delinquency.

The Statement was prepared in accordance with reporting requirements prescribed by the 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 Department of Revenue and other state agencies. These fines, costs, fees, and surcharges represent collections made on traffic, non-traffic, civil, and criminal cases filed with the District Court.

3. Disbursements

Total disbursements are comprised as follows:

Checks issued to the Department of Revenue	<u>\$ 1,784,390</u>
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4. Balance Due Department Of Revenue (District Court) For The Period July 1, 2004 To December 31, 2006

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

5. Magisterial District Judges Serving During Examination Period

Various Senior District Judges served at District Court 43-4-01 for the period July 1, 2004 to January 1, 2006.

Brian R. Germano, Esquire, served at District Court 43-4-01 for the period January 2, 2006 to December 31, 2006.

DISTRICT COURT 43-4-01  
MONROE COUNTY  
COMMENT  
FOR THE PERIOD  
JULY 1, 2004 TO DECEMBER 31, 2006

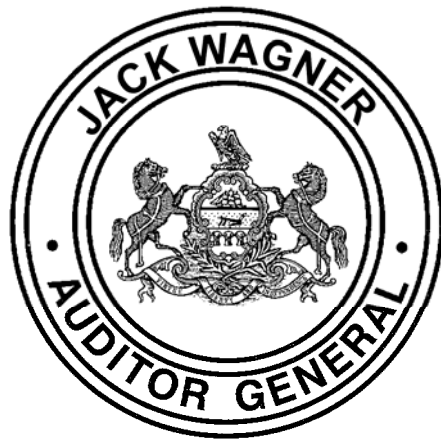
Comment - Compliance With Prior Audit Recommendation

During our prior audit, we made the following recommendation:

- That the office deposit all receipts at the end of each day as required by good internal accounting controls and the *Magisterial District Judge Clerical Procedures Manual.sa*

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





DISTRICT COURT 43-4-01  
MONROE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JULY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Thomas W. Wolf  
Secretary  
Department of Revenue

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

District Court 43-4-01  
Monroe County  
Jay Park P. O. Box 1127  
Route 209  
Marshalls Creek, PA 18335

The Honorable Brian R. Germano	Magisterial District Judge
Ms. Deborah A. Krom-Powell	Magisterial Judge Court Administrator
The Honorable Donna M. Asure	Chairwoman of the Board of Commissioners
The Honorable Marlo Merhige	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).