



DISTRICT COURT 52-3-05

LEBANON COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Stephen H. Stetler
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 52-3-05, Lebanon County, Pennsylvania (District Court), for the period January 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 Commonwealth 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 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.

February 11, 2009

JACK WAGNER
Auditor General



DISTRICT COURT 52-3-05
LEBANON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:

Department of Transportation		
Title 75 Fines	\$	241,238
Motor Carrier Road Tax Fines		962
Overweight Fines		1,250
Commercial Driver Fines		1,000
Littering Law Fines		838
Child Restraint Fines		517
Department of Revenue Court Costs		168,211
Crime Victims' Compensation Bureau Costs		31,534
Crime Commission Costs/Victim Witness Services Costs		22,663
Department of Public Welfare		
Domestic Violence Costs		6,751
Attend Care Fines		95
Fish and Boat Commission Fines		200
Game Commission Fines		325
Emergency Medical Service Fines		78,443
CAT/MCARE Fund Surcharges		242,671
Judicial Computer System Fees		92,424
Access to Justice Fees		19,332
Constable Service Surcharges		8,792
		<hr/>
Total receipts (Note 2)	\$	917,246
Disbursements to Commonwealth (Note 3)		<hr/> (917,246)
Balance due Commonwealth (District Court) per settled reports (Note 4)		-
Examination adjustments (Exhibit 1)		<hr/> 1,035
Adjusted balance due Commonwealth (District Court) for the period January 1, 2004 to December 31, 2006	\$	<hr/> <hr/> 1,035

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

DISTRICT COURT 52-3-05
LEBANON COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

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 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	\$ 917,246
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2004 To December 31, 2006

This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

5. Magisterial District Judge Serving During Examination Period

Lee R. Lehman served at District Court 52-3-05 for the period January 1, 2004 to December 31, 2006.

DISTRICT COURT 52-3-05
LEBANON COUNTY
EXHIBIT 1
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

Docket Number	Receipt Date	State or Local Arrest	Ordinance Cited per Arresting Officer **	Section Violated per State Statute	Total Balance Due	
1	NT-006-04	01/19/04	North Londonderry Twp	97-14/a	75-3714	\$ 25.00
2	NT-269-04	07/22/04	North Londonderry Twp	97-14/a	75-3714	25.00
3	NT-283-04	09/13/04	* North Londonderry Twp	97-14/a	75-3714	15.00
4	NT-439-04	10/05/04	North Londonderry Twp	97-14/a	75-3714	15.00
5	NT-441-04	10/05/04	North Londonderry Twp	97-14/a	75-3714	15.00
6	NT-497-04	10/28/04	North Londonderry Twp	97-14/a	75-3714	25.00
7	NT-544-05	11/14/05	North Londonderry Twp	97-14/a	75-3714	50.00
8	NT-047-06	04/20/06	* North Londonderry Twp	97-14/a	75-3714	50.00
9	NT-300-06	06/27/06	North Londonderry Twp	97-14/a	75-3714	12.50
Total for North Londonderry Twp						<u>232.50</u>
1	NT-059-04	02/04/04	South Londonderry Twp	61/II	75-3714	25.00
2	NT-063-04	03/03/04	South Londonderry Twp	61/II	75-3714	75.00
3	NT-107-04	03/15/04	* South Londonderry Twp	61/II	75-3714	52.75
4	NT-108-04	03/15/04	South Londonderry Twp	61/II	75-3362	52.75
5	NT-228-04	04/28/04	South Londonderry Twp	61/II	75-3362	69.75
6	NT-029-04	05/27/04	* South Londonderry Twp	61/II	75-3362	12.50
7	NT-360-04	07/19/04	* South Londonderry Twp	61/II	75-3714	38.75
8	NT-359-04	07/21/04	* South Londonderry Twp	61/II	75-3714	76.25
9	NT-363-04	07/21/04	* South Londonderry Twp	61/II	75-3714	51.75
10	NT-378-04	07/22/04	* South Londonderry Twp	61/II	75-3714	51.75
11	NT-361-04	07/26/04	South Londonderry Twp	61/II	75-3714	76.25
12	NT-415-04	08/31/04	South Londonderry Twp	61/II	75-3362	12.50
13	NT-496-04	10/28/04	South Londonderry Twp	61/II	75-3714	12.50
14	NT-500-04	11/02/04	South Londonderry Twp	61/II	75-1543	12.50
Total for South Londonderry Twp						<u>620.00</u>
1	NT-497-03	01/05/04	Palmyra Boro	451/21	75-3714	12.50
2	NT-554-03	01/16/04	Palmyra Boro	451/21	75-3714	7.50
3	NT-627-03	02/12/04	* Palmyra Boro	451/21	75-3714	25.00
4	NT-182-04	05/03/04	Palmyra Boro	451/21	75-3714	12.50
5	NT-272-04	06/22/04	Palmyra Boro	451/21	75-3714	12.50
6	NT-201-04	07/14/04	Palmyra Boro	451/21	75-3714	12.50
7	NT-357-04	07/19/04	Palmyra Boro	451/21	75-3362	12.50
8	NT-464-04	10/01/04	Palmyra Boro	451/21	75-3362	12.50
9	NT-463-04	10/04/04	Palmyra Boro	451/21	75-3714	12.50
10	NT-461-04	10/11/04	Palmyra Boro	451/21	75-3714	12.50
11	NT-507-04	11/02/04	Palmyra Boro	451/21	75-3714	25.00
12	NT-416-05	08/29/05	Palmyra Boro	451/21	75-3714	25.00
Total for Palmyra Boro						<u>182.50</u>
Grand Total						<u><u>\$ 1,035.00</u></u>

** The local ordinance was cited by the arresting officer. However, this violation is part of Title 75 of the *Vehicle Code*, which cannot be superseded.

* Multiple payments were made on this case. Only the last payment date is reflected.

DISTRICT COURT 52-3-05
LEBANON COUNTY
COMMENT
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the office ensure that all citations issued by the police for violations of the *Motor Vehicle Code* were cited under Title 75.

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

DISTRICT COURT 52-3-05
LEBANON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Stephen H. Stetler
Secretary
Pennsylvania Department of Revenue

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

District Court 52-3-05
Lebanon County
325 South Railroad Street
Palmyra, PA 17078

The Honorable Lee R. Lehman	Magisterial District Judge
David P. Wingert, Esquire	District Court Administrator
The Honorable Robert M. Mettley	Controller
The Honorable William G. Carpenter	Chairman 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.