



**CLERK OF THE COURT OF COMMON PLEAS**

**FAYETTE COUNTY**

**EXAMINATION REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2008 TO DECEMBER 31, 2010**

*Released April 2013*

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**





CLERK OF THE COURT OF COMMON PLEAS

FAYETTE COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2008 TO DECEMBER 31, 2010

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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 statement of receipts and disbursements of the Clerk of the Court of Common Pleas, Fayette County, Pennsylvania, for the period January 1, 2008 to December 31, 2010, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). This Statement is the responsibility of the county office'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(b) 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 Section 401(b) 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 County Officer as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2008 to December 31, 2010, 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. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statement:

- Inadequate Internal Controls Over The Bank Account.
- Computer System Improperly Programmed In Disbursement Of DUI Fines.

Independent Auditor's Report (Continued)

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 the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider the first bulleted deficiency to be a material weakness.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*.

We are concerned in light of the County Officer's failure to correct a previously reported finding regarding inadequate internal controls over the bank account. Additionally, during our current examination, we noted a weakness in the internal controls over disbursement of DUI fines that need corrective action. These significant deficiencies increase the risk for funds to be lost or misappropriated. Additionally, the improper disbursement of DUI fines resulted in the Commonwealth not receiving monies to which it is due. The County Officer should strive to implement the recommendations and corrective action noted in this examination report.

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.



July 25, 2012

**EUGENE A. DEPASQUALE**  
Auditor General



CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Receipts:

|   |    |                |                                 |
|---|----|----------------|---------------------------------|
| Department of Transportation  |    |                |                                 |
| Title 75 Fines  | \$ | 197,783        |                                 |
| Overweight Fines  |    | 4,592          |                                 |
| Department of Revenue Court Costs   |    | 48,047         |                                 |
| Crime Victims' Compensation Costs   |    | 178,034        |                                 |
| Crime Commission Costs/Victim Witness Services Costs  |    | 120,159        |                                 |
| Domestic Violence Costs   |    | 10,088         |                                 |
| Emergency Medical Services Fines  |    | 7,036          |                                 |
| DUI - ARD/EMS Fees  |    | 14,193         |                                 |
| CAT/MCARE Fund Surcharges   |    | 63,108         |                                 |
| Judicial Computer System/Access to Justice Fees   |    | 47,051         |                                 |
| Offender Supervision Fees   |    | 894,418        |                                 |
| Constable Service Surcharges  |    | 1,438          |                                 |
| Criminal Laboratory Users' Fees   |    | 20,152         |                                 |
| Probation and Parole Officers' Firearm Education Costs  |    | 9,633          |                                 |
| Substance Abuse Education Costs   |    | 117,032        |                                 |
| Office of Victims' Services Costs   |    | 15,102         |                                 |
| Miscellaneous State Fines and Costs   |    | <u>171,675</u> |                                 |
| <br>Total receipts (Note 2)   |    |                | <br>\$ 1,919,541                |
| <br>Disbursements to Commonwealth (Note 3)  |    |                | <br><u>(1,921,956)</u>          |
| <br>Balance due Commonwealth (County)<br>per settled reports (Note 4)                                 |    |                | <br><br>(2,415)                 |
| <br>Examination adjustments (Exhibit 1)   |    |                | <br><br><u>41,757</u>           |
| <br>Adjusted balance due Commonwealth (County)<br>for the period January 1, 2008 to December 31, 2010 |    |                | <br><br><u><u>\$ 39,342</u></u> |

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



CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

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 summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

|                              |              |
|------------------------------|--------------|
| Department of Revenue        | \$ 1,919,710 |
| Department of Transportation | 465          |
| Game Commission              | 600          |
| State Police                 | 1,181        |
| Total                        | \$ 1,921,956 |

4. Balance Due Commonwealth (County) For The Period January 1, 2008 To December 31, 2010

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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

CLERK OF THE COURT OF COMMON PLEAS  
FAYETTE COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

5. County Officer Serving During Examination Period

Janice Snyder served as the Clerk of the Court of Common Pleas for the period January 1, 2008 to December 31, 2010.

CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

| <u>Case Number</u> | <u>Receipt Date</u> | <u>State or Local Arrest</u> | <u>Title 75 Section Violated</u> | <u>Amount Paid to County in Error</u> | <u>Comment</u> |
|--------------------|---------------------|------------------------------|----------------------------------|---------------------------------------|----------------|
| 0007-2006          | 04/24/08            | S                            | 3802                             | \$ 250                                | 1              |
| 0011-2009          | 01/28/10            | S                            | 3802                             | 75                                    | 1              |
| 0013-2009          | 07/22/09            | S                            | 3802                             | 250                                   | 1              |
| 0014-2009          | 03/11/10            | S                            | 3802                             | 154                                   | 1              |
| 0040-2007          | 04/21/08            | S                            | 3802                             | 250                                   | 1              |
| 0062-2005          | 06/04/07            | S                            | 3802                             | 375                                   | 1              |
| 0067-2007          | 09/15/10            | S                            | 3802                             | 250                                   | 1              |
| 0068-2005          | 04/17/06            | S                            | 3802                             | 375                                   | 1              |
| 0095-2005          | 04/14/08            | S                            | 3802                             | 187                                   | 1              |
| 0095-2006          | 04/16/08            | S                            | 3802                             | 375                                   | 1              |
| 0099-2007          | 10/22/07            | S                            | 3802                             | 250                                   | 1              |
| 0115-2009          | 10/05/09            | S                            | 3802                             | 250                                   | 1              |
| 0134-2010          | 09/27/10            | S                            | 3802                             | 250                                   | 1              |
| 0147-2007          | 07/09/09            | S                            | 3802                             | 125                                   | 1              |
| 0169-2007          | 04/25/08            | S                            | 3802                             | 375                                   | 1              |
| 0176-2007          | 05/27/09            | S                            | 3802                             | 375                                   | 1              |
| 0200-2009          | 11/29/10            | S                            | 3802                             | 51                                    | 1              |
| 0203-2006          | 03/05/09            | S                            | 3802                             | 250                                   | 1              |
| 0232-2009          | 11/03/10            | S                            | 3802                             | 150                                   | 1              |
| 0251-2010          | 08/31/10            | S                            | 3802                             | 187                                   | 1              |
| 0258-2007          | 03/04/10            | S                            | 3802                             | 36                                    | 1              |
| 0261-2004          | 04/19/06            | S                            | 3731                             | 125                                   | 1              |
| 0279-2007          | 05/27/08            | S                            | 3802                             | 187                                   | 1              |
| 0295-2005          | 10/26/09            | S                            | 3802                             | 13                                    | 1              |
| 0297-2005          | 07/30/07            | S                            | 3802                             | 375                                   | 1              |
| 0299-2005          | 05/02/08            | S                            | 3802                             | 65                                    | 1              |
| 0299-2009          | 09/27/10            | S                            | 3802                             | 125                                   | 1              |
| 0300-2009          | 03/16/10            | S                            | 3802                             | 250                                   | 1              |
| 0303-2005          | 07/20/09            | S                            | 3802                             | 250                                   | 1              |
| 0305-2009          | 02/19/10            | S                            | 3802                             | 625                                   | 1              |
| 0314-2007          | 12/13/07            | S                            | 3802                             | 250                                   | 1              |
| 0334-2006          | 11/24/09            | S                            | 3802                             | 166                                   | 1              |
| 0339-2008          | 01/29/10            | S                            | 3802                             | 125                                   | 1              |
| 0340-2009          | 11/24/10            | S                            | 3802                             | 375                                   | 1              |
| 0362-2006          | 05/05/08            | S                            | 3802                             | 250                                   | 1              |
| 0365-2008          | 02/11/10            | S                            | 3802                             | 375                                   | 1              |
| 0367-2006          | 07/01/08            | S                            | 3802                             | 187                                   | 1              |
| 0386-2009          | 10/13/09            | S                            | 3802                             | 375                                   | 1              |
| 0414-2008          | 06/08/09            | S                            | 3802                             | 215                                   | 1              |
| 0418-2008          | 01/30/09            | S                            | 3802                             | 375                                   | 1              |
| 0425-2004          | 07/21/09            | S                            | 3802                             | 141                                   | 1              |

CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

| <u>Case Number</u> | <u>Receipt Date</u> | <u>State or Local Arrest</u> | <u>Title 75 Section Violated</u> | <u>Amount Paid to County in Error</u> | <u>Comment</u> |
|--------------------|---------------------|------------------------------|----------------------------------|---------------------------------------|----------------|
| 0432-2000          | 07/02/08            | S                            | 3731                             | 100                                   | 1              |
| 0444-2007          | 01/14/08            | S                            | 3802                             | 250                                   | 1              |
| 0454-2007          | 03/30/09            | S                            | 3802                             | 375                                   | 1              |
| 0467-2008          | 04/15/09            | S                            | 3802                             | 250                                   | 1              |
| 0469-2009          | 08/27/10            | S                            | 3802                             | 250                                   | 1              |
| 0480-2007          | 06/26/08            | S                            | 3802                             | 250                                   | 1              |
| 0486-2009          | 09/22/10            | S                            | 3802                             | 80                                    | 1              |
| 0506-2007          | 06/03/10            | S                            | 3802                             | 90                                    | 1              |
| 0506-2008          | 09/02/10            | S                            | 3802                             | 250                                   | 1              |
| 0524-2009          | 04/12/10            | S                            | 3802                             | 250                                   | 1              |
| 0550-2010          | 09/02/10            | S                            | 3802                             | 250                                   | 1              |
| 0557-2009          | 04/05/10            | S                            | 3802                             | 250                                   | 1              |
| 0564-2008          | 10/14/08            | S                            | 3802                             | 75                                    | 1              |
| 0587-2007          | 05/09/08            | S                            | 3802                             | 187                                   | 1              |
| 0609-2007          | 11/03/08            | S                            | 3802                             | 18                                    | 1              |
| 0620-2009          | 01/15/10            | S                            | 3802                             | 125                                   | 1              |
| 0623-2008          | 09/16/09            | S                            | 3802                             | 375                                   | 1              |
| 0656-2009          | 06/15/10            | S                            | 3802                             | 125                                   | 1              |
| 0657-2005          | 04/18/06            | S                            | 3802                             | 375                                   | 1              |
| 0657-2006          | 07/26/07            | S                            | 3802                             | 250                                   | 1              |
| 0666-2008          | 10/15/09            | S                            | 3802                             | 100                                   | 1              |
| 0675-2010          | 11/08/10            | S                            | 3802                             | 250                                   | 1              |
| 0680-2007          | 12/19/07            | S                            | 3802                             | 250                                   | 1              |
| 0681-2007          | 05/19/08            | S                            | 3802                             | 125                                   | 1              |
| 0690-2007          | 04/11/08            | S                            | 3802                             | 375                                   | 1              |
| 0699-2007          | 09/03/08            | S                            | 3802                             | 125                                   | 1              |
| 0700-2009          | 05/07/10            | S                            | 3802                             | 125                                   | 1              |
| 0717-2007          | 04/05/10            | S                            | 3802                             | 12                                    | 1              |
| 0738-2007          | 07/06/09            | S                            | 3802                             | 187                                   | 1              |
| 0740-2009          | 11/08/10            | S                            | 3802                             | 250                                   | 1              |
| 0750-2005          | 09/29/08            | S                            | 3802                             | 277                                   | 1              |
| 0750-2008          | 06/11/10            | S                            | 3802                             | 250                                   | 1              |
| 0755-2010          | 11/16/10            | S                            | 3802                             | 375                                   | 1              |
| 0761-2009          | 09/27/10            | S                            | 3802                             | 169                                   | 1              |
| 0771-2008          | 03/04/10            | S                            | 3802                             | 375                                   | 1              |
| 0781-2008          | 09/25/09            | S                            | 3802                             | 375                                   | 1              |
| 0790-2005          | 04/27/06            | S                            | 3802                             | 1                                     | 1              |
| 0803-2008          | 10/13/10            | S                            | 3802                             | 66                                    | 1              |
| 0805-2007          | 08/18/08            | S                            | 3802                             | 250                                   | 1              |

CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

| <u>Case Number</u> | <u>Receipt Date</u> | <u>State or Local Arrest</u> | <u>Title 75 Section Violated</u> | <u>Amount Paid to County in Error</u> | <u>Comment</u> |
|--------------------|---------------------|------------------------------|----------------------------------|---------------------------------------|----------------|
| 0834-2009          | 03/12/10            | S                            | 3802                             | 187                                   | 1              |
| 0838-2009          | 06/10/10            | S                            | 3802                             | 250                                   | 1              |
| 0849-2007          | 04/06/09            | S                            | 3802                             | 74                                    | 1              |
| 0858-2004          | 04/19/06            | S                            | 3802                             | 11                                    | 1              |
| 0870-2007          | 01/21/09            | S                            | 3802                             | 375                                   | 1              |
| 0876-2005          | 02/16/10            | S                            | 3802                             | 375                                   | 1              |
| 0881-2007          | 04/15/08            | S                            | 3802                             | 375                                   | 1              |
| 0886-2008          | 02/05/09            | S                            | 3802                             | 187                                   | 1              |
| 0890-2008          | 04/29/09            | S                            | 3802                             | 187                                   | 1              |
| 0899-2006          | 10/28/09            | S                            | 3802                             | 375                                   | 1              |
| 0932-2004          | 08/04/08            | S                            | 3802                             | 250                                   | 1              |
| 0934-2004          | 08/28/09            | S                            | 3802                             | 250                                   | 1              |
| 0936-2007          | 05/15/09            | S                            | 3802                             | 375                                   | 1              |
| 0941-2009          | 11/24/10            | S                            | 3802                             | 31                                    | 1              |
| 0948-2003          | 03/13/08            | S                            | 3731                             | 100                                   | 1              |
| 0949-2008          | 02/13/09            | S                            | 3802                             | 125                                   | 1              |
| 0986-2005          | 03/24/08            | S                            | 3802                             | 375                                   | 1              |
| 1016-2007          | 07/21/08            | S                            | 3802                             | 75                                    | 1              |
| 1030-2004          | 12/16/09            | S                            | 3802                             | 250                                   | 1              |
| 1065-2007          | 06/02/10            | S                            | 3802                             | 29                                    | 1              |
| 1068-2009          | 08/16/10            | S                            | 3802                             | 75                                    | 1              |
| 1078-2009          | 03/11/10            | S                            | 3802                             | 375                                   | 1              |
| 1106-2007          | 01/28/09            | S                            | 3802                             | 375                                   | 1              |
| 1127-2009          | 12/29/10            | S                            | 3802                             | 31                                    | 1              |
| 1138-2007          | 05/05/08            | S                            | 3802                             | 375                                   | 1              |
| 1140-2005          | 08/13/10            | S                            | 3802                             | 28                                    | 1              |
| 1141-2004          | 04/28/06            | S                            | 3802                             | 1                                     | 1              |
| 1141-2009          | 12/01/10            | S                            | 3802                             | 7                                     | 1              |
| 1144-2004          | 07/11/05            | S                            | 3802                             | 250                                   | 1              |
| 1146-2007          | 02/08/08            | S                            | 3802                             | 125                                   | 1              |
| 1148-2009          | 05/03/10            | S                            | 3802                             | 187                                   | 1              |
| 1170-2008          | 05/19/10            | S                            | 3802                             | 187                                   | 1              |
| 1185-2007          | 06/24/09            | S                            | 3802                             | 375                                   | 1              |
| 1187-2009          | 05/03/10            | S                            | 3802                             | 125                                   | 1              |
| 1198-2008          | 08/13/10            | S                            | 3802                             | 125                                   | 1              |
| 1207-2008          | 05/14/10            | S                            | 3802                             | 125                                   | 1              |
| 1228-2009          | 06/22/10            | S                            | 3802                             | 250                                   | 1              |
| 1241-2008          | 01/29/10            | S                            | 3802                             | 250                                   | 1              |
| 1259-2006          | 04/08/08            | S                            | 3802                             | 250                                   | 1              |
| 1277-2005          | 04/20/06            | S                            | 3802                             | 227                                   | 1              |
| 1278-2004          | 04/27/06            | S                            | 3802                             | 7                                     | 1              |
| 1284-2007          | 08/08/08            | S                            | 3802                             | 250                                   | 1              |

CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

| <u>Case Number</u> | <u>Receipt Date</u> | <u>State or Local Arrest</u> | <u>Title 75 Section Violated</u> | <u>Amount Paid to County in Error</u> | <u>Comment</u> |
|--------------------|---------------------|------------------------------|----------------------------------|---------------------------------------|----------------|
| 1285-2008          | 08/13/10            | S                            | 3802                             | 225                                   | 1              |
| 1290-2009          | 06/09/10            | S                            | 3802                             | 250                                   | 1              |
| 1302-2008          | 07/06/09            | S                            | 3802                             | 187                                   | 1              |
| 1312-2008          | 09/14/09            | S                            | 3802                             | 114                                   | 1              |
| 1316-2009          | 06/22/10            | S                            | 3802                             | 125                                   | 1              |
| 1354-2007          | 03/23/09            | S                            | 3802                             | 375                                   | 1              |
| 1365-2004          | 09/05/06            | S                            | 3802                             | 375                                   | 1              |
| 1367-2008          | 07/31/09            | S                            | 3802                             | 250                                   | 1              |
| 1378-2005          | 04/04/08            | S                            | 3802                             | 115                                   | 1              |
| 1380-2005          | 04/28/06            | S                            | 3802                             | 216                                   | 1              |
| 1384-2009          | 06/11/10            | S                            | 3802                             | 250                                   | 1              |
| 1403-2009          | 08/27/10            | S                            | 3802                             | 125                                   | 1              |
| 1456-2005          | 04/13/06            | S                            | 3802                             | 375                                   | 1              |
| 1467-2006          | 11/23/09            | S                            | 3802                             | 57                                    | 1              |
| 1496-2007          | 09/17/10            | S                            | 3802                             | 186                                   | 1              |
| 1499-2005          | 04/02/09            | S                            | 3802                             | 187                                   | 1              |
| 1528-2005          | 03/14/08            | S                            | 3802                             | 159                                   | 1              |
| 1529-2006          | 12/21/09            | S                            | 3802                             | 625                                   | 1              |
| 1531-2005          | 03/14/08            | S                            | 3802                             | 375                                   | 1              |
| 1545-2007          | 06/22/09            | S                            | 3802                             | 250                                   | 1              |
| 1548-2008          | 10/18/10            | S                            | 3802                             | 14                                    | 1              |
| 1552-2006          | 05/12/08            | S                            | 3802                             | 250                                   | 1              |
| 1581-2004          | 03/05/08            | S                            | 3802                             | 65                                    | 1              |
| 1614-2007          | 08/24/09            | S                            | 3802                             | 94                                    | 1              |
| 1620-2005          | 11/09/07            | S                            | 3802                             | 625                                   | 1              |
| 1629-2009          | 09/08/10            | S                            | 3802                             | 75                                    | 1              |
| 1630-2007          | 04/30/09            | S                            | 3802                             | 293                                   | 1              |
| 1646-2006          | 05/12/10            | S                            | 3802                             | 103                                   | 1              |
| 1652-2009          | 07/28/10            | S                            | 3802                             | 187                                   | 1              |
| 1654-2007          | 04/28/08            | S                            | 3802                             | 187                                   | 1              |
| 1665-2009          | 11/15/10            | S                            | 3802                             | 157                                   | 1              |
| 1675-2007          | 07/16/08            | S                            | 3802                             | 187                                   | 1              |
| 1700-2005          | 06/27/08            | S                            | 3802                             | 250                                   | 1              |
| 1757-2007          | 05/15/08            | S                            | 3802                             | 250                                   | 1              |
| 1760-2008          | 09/23/10            | S                            | 3802                             | 163                                   | 1              |
| 1764-2007          | 07/15/10            | S                            | 3802                             | 125                                   | 1              |
| 1767-2008          | 11/22/10            | S                            | 3802                             | 105                                   | 1              |
| 1773-2009          | 10/06/10            | S                            | 3802                             | 125                                   | 1              |
| 1785-2009          | 09/29/10            | S                            | 3802                             | 250                                   | 1              |
| 1814-2005          | 04/19/10            | S                            | 3802                             | 125                                   | 1              |
| 1824-2005          | 07/20/10            | S                            | 3802                             | 31                                    | 1              |

CLERK OF THE COURT OF COMMON PLEAS  
 FAYETTE COUNTY  
 EXHIBIT 1  
 FOR THE PERIOD  
 JANUARY 1, 2008 TO DECEMBER 31, 2010

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

| <u>Case Number</u> | <u>Receipt Date</u> | <u>State or Local Arrest</u> | <u>Title 75 Section Violated</u> | <u>Amount Paid to County in Error</u> | <u>Comment</u> |
|--------------------|---------------------|------------------------------|----------------------------------|---------------------------------------|----------------|
| 1840-2009          | 12/14/10            | S                            | 3802                             | 25                                    | 1              |
| 1844-2008          | 06/25/09            | S                            | 3802                             | 375                                   | 1              |
| 1850-2005          | 09/01/09            | S                            | 3802                             | 250                                   | 1              |
| 1873-2007          | 05/12/08            | S                            | 3802                             | 250                                   | 1              |
| 1893-2007          | 08/11/09            | S                            | 3802                             | 187                                   | 1              |
| 1901-2007          | 04/05/10            | S                            | 3802                             | 250                                   | 1              |
| 1918-2007          | 12/17/08            | S                            | 3802                             | 125                                   | 1              |
| 1921-2007          | 04/13/09            | S                            | 3802                             | 375                                   | 1              |
| 1926-2007          | 07/23/08            | S                            | 3802                             | 250                                   | 1              |
| 1973-2009          | 09/17/10            | S                            | 3802                             | 187                                   | 1              |
| 2012-2008          | 01/14/10            | S                            | 3802                             | 250                                   | 1              |
| 2019-2007          | 03/12/10            | S                            | 3802                             | 250                                   | 1              |
| 2073-2006          | 07/17/08            | S                            | 3802                             | 250                                   | 1              |
| 2109-2006          | 08/06/09            | S                            | 3802                             | 125                                   | 1              |
| 2152-2006          | 10/02/08            | S                            | 3802                             | 375                                   | 1              |
| 2212-2006          | 11/17/08            | S                            | 3802                             | 187                                   | 1              |
| 2263-2006          | 07/06/07            | S                            | 3802                             | 375                                   | 1              |
|                    |                     |                              |                                  | 2,415                                 | 2              |
|                    |                     |                              |                                  | 717                                   | 3              |
|                    |                     |                              |                                  | <u>\$ 41,757</u>                      |                |

- 1 - DUI fine paid to Fayette County in error. The total of these fines was \$38,625.
- 2 - During our prior examination, February 21, 2004 to December 31, 2007, we determined that there was a balance due to the Commonwealth of \$2,415. This balance due was paid in July 2009.
- 3 - The examination adjustment represents interest earned on Commonwealth funds during the examination period that was not remitted to the Department of Revenue.

CLERK OF THE COURT OF COMMON PLEAS  
FAYETTE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

FindingNo.1 - Inadequate Internal Controls Over The Bank Account

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- At December 31, 2007, there were unidentified liabilities totaling \$18,547. This total was listed under the account titled "Bank Account Adjustment (Unknown Recipient)" on the Undisbursed Escrow Summary report.
- There were 359 outstanding checks totaling \$17,716, dated from May 25, 2004 to June 11, 2010 that were still outstanding as of December 31, 2010.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

A good system of internal controls ensures that:

- All liabilities are identified and disbursed timely. The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.
- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 90 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank account the potential is increased for funds to be lost or misappropriated.

The conditions listed above were cited in our last two audit periods, the most recent ending December 31, 2007.

Recommendation

We again recommend that the county office establish and implement an adequate system of internal controls over its bank account as noted above.



CLERK OF THE COURT OF COMMON PLEAS  
FAYETTE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 1 - Inadequate Internal Controls Over The Bank Account (Continued)

Management's Response

The County Officer responded as follows:

[As to the condition cited in the first bullet,] I will contact the AOPC [Administrative Office of Pennsylvania Courts] for assistance.

[As to the condition cited in the second bullet,] I contacted the AOPC and will continue to work with them on resolving this issue. When this issue is resolved, I will follow escheat procedures to the county.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the office comply with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS  
FAYETTE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding No. 2 - Computer System Improperly Programmed In Disbursement Of DUI Fines

Our examination disclosed that the Clerk of the Court's computer system was improperly programmed to disburse DUI fines.

When the arresting officer is the State Police, half of the DUI fine is to be distributed to the Commonwealth and half is to be distributed to the County. The computer system was improperly programmed and distributed the fine 75% to the County and 25% to the Commonwealth. Exhibit 1 lists the cases that compose the balance due of \$38,625 to the Commonwealth during the examination period.

Good internal controls ensure that software program fee assessments and disbursements are properly tested to ensure monies are disbursed properly. The improper disbursement of this fine resulted in the Commonwealth not receiving monies in which it is due.

The office was unaware that the computer system was incorrectly distributing the fine.

Recommendations

We recommend that the office maintain oversight of assessments and disbursements of all transactions created in their computer system. Additionally, when there are software updates, these updates should be reviewed and tested to make sure that fines are being assessed and disbursed properly.

Management's Response

The County Officer responded as follows:

When the error was detected steps were taken immediately to correct the problem. A staff member reviewed all prior DUI cases and made proper adjustments to correct the assessments. The CPCMS [Common Pleas Case Management System] is now properly assessing for the disbursement of all the costs.



CLERK OF THE COURT OF COMMON PLEAS  
FAYETTE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2008 TO DECEMBER 31, 2010

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 Robert M. McCord  | Pennsylvania State Treasurer              |
| The Honorable Janice Snyder     | Clerk of the Court of Common Pleas        |
| The Honorable Sean Lally        | Controller                                |
| The Honorable Gerald R. Solomon | President Judge                           |
| The Honorable Vince Zapotosky   | Chairperson 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, 231 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).