



PROTHONOTARY  
LEBANON COUNTY  
EXAMINATION REPORT  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005



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## 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 the Prothonotary, Lebanon County, Pennsylvania (County Officer), for the period January 1, 2003 to December 31, 2005, pursuant to the requirements of Sections 401(b) and 401(d) of *The Fiscal Code*. 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 Sections 401(b) and 401(d) 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 reported and promptly transmitted. *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 Sections 401(b) and 401(d) 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 Department of Revenue and other state agencies for the period ended December 31, 2005, 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 County Officer and is not intended to be and should not be used by anyone other than these specified parties.

May 18, 2007

JACK WAGNER  
Auditor General

PROTHONOTARY  
LEBANON COUNTY  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Receipts:

|   |                        |
|---|------------------------|
| Writ Taxes  | \$ 3,189               |
| Divorce Complaint Surcharges  | 13,290                 |
| Judicial Computer System/Access To Justice Fees   | 59,950                 |
| Protection From Abuse Surcharges and Contempt Fines   | 5,961                  |
| Criminal Charge Information System Fees   | <u>2,810</u>           |
| Total Receipts (Note 2)   | 85,200                 |
| Commissions (Note 3)  | <u>(96)</u>            |
| Net Receipts  | 85,104                 |
| Disbursements to Commonwealth (Note 4)  | <u>(85,563)</u>        |
| Balance due Commonwealth (County)<br>per settled reports (Note 5)                                 | (459)                  |
| Examination adjustments   | <u>-</u>               |
| Adjusted balance due Commonwealth (County)<br>for the period January 1, 2003 to December 31, 2005 | <u><u>\$ (459)</u></u> |

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

PROTHONOTARY  
LEBANON COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statement of Receipts and Disbursements (Statement) 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.

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 consist of monies collected on behalf of the Department of Revenue and the Administrative Office of Pennsylvania Courts. These include monies collected for the following taxes, surcharges, fees, and fines:

- Writ Taxes represent a \$.50 or \$.25 tax imposed on taxable instruments filed with the Prothonotary.
- Divorce Complaint Surcharges represent a \$10.00 surcharge imposed on all divorce decrees.
- Judicial Computer System/Access To Justice Fees represent fees (\$5.00 for filings prior to November 1, 2002 and \$10.00 for filings afterwards) imposed for the filing of any legal paper to initiate a civil action or proceeding.
- Protection From Abuse Surcharges represent a \$25.00 surcharge imposed against defendants when a protection order is granted as a result of a hearing. Protection From Abuse Contempt Fines represent fines of not less than \$100.00 nor more than \$1,000.00 imposed against a defendant who is found to be in violation of a protection from abuse order.



PROTHONOTARY  
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NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
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2. Receipts (Continued)

- Criminal Charge Information System Fees represent a \$5.00 fee imposed on all custody cases. Of the \$5.00 fee, \$4.00 is payable to the Administrative Office of Pennsylvania Courts (AOPC) and \$1.00 is payable to the County in which the action took place. The statement of receipts and disbursements only reflects the portion collected on behalf of the AOPC. Effective January 1, 2005, the fee was increased to \$6.00, of which \$4.80 is payable to the AOPC.

3. Commissions

Acting in the capacity of an agent for the Commonwealth, the Prothonotary is authorized to collect a commission of 3 percent on the Commonwealth portion of Writ Taxes. Accordingly, commissions owed the county are not included in the balance due the Department of Revenue.

4. Disbursements

Total disbursements are comprised as follows:

|   |                         |
|---|-------------------------|
| Prothonotary checks issued to:              |                         |
| Department of Revenue                       | \$ 82,753               |
| Adminstrative Office of Pennsylvania Courts | <u>2,810</u>            |
| Total                                       | <u><u>\$ 85,563</u></u> |

5. Balance Due County For The Period January 1, 2003 To December 31, 2005

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of receipts disbursed directly to the Administrative Office of Pennsylvania Courts.

PROTHONOTARY  
LEBANON COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

6. Reconciliation Of Settled Reports

The following presents a reconciliation of monthly reports settled by the Department of Revenue for the period January 1, 2003 to December 31, 2005:

| Date of Summary<br>of<br>Collections Report | Balance Due<br>Settled Reports<br>Dept. of<br>Revenue<br>(County) | Adjustments | Adjusted<br>Balance Due<br>Dept. of<br>Revenue<br>(County) |
|---|---|-------------|--|
| 2003  |   |             |  |
| January                                     | \$ -  | \$ -        | \$ -   |
| February                                    | 5   | -           | 5  |
| March                                       | -   | -           | -  |
| April                                       | -   | -           | -  |
| May   | -   | -           | -  |
| June  | -   | -           | -  |
| July  | (5)   | -           | (5)  |
| August                                      | -   | -           | -  |
| September                                   | -   | -           | -  |
| October                                     | -   | -           | -  |
| November                                    | -   | -           | -  |
| December                                    | -   | -           | -  |
| 2004  |   |             |  |
| January                                     | -   | -           | -  |
| February                                    | -   | -           | -  |
| March                                       | -   | -           | -  |
| April                                       | -   | -           | -  |
| May   | -   | -           | -  |
| June  | -   | -           | -  |
| July  | -   | -           | -  |
| August                                      | -   | -           | -  |
| September                                   | -   | -           | -  |
| October                                     | -   | -           | -  |
| November                                    | -   | -           | -  |
| December                                    | -   | -           | -  |

PROTHONOTARY  
LEBANON COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

6. Reconciliation Of Settled Reports (Continued)

| Date of Summary<br>of<br>Collections Report  | Balance Due<br>Settled Reports<br>Dept. of<br>Revenue<br>(County) | Adjustments | Adjusted<br>Balance Due<br>Dept. of<br>Revenue<br>(County) |
|--|---|-------------|--|
| 2005   |   |             |  |
| January  | \$ -  | \$ -        | \$ -   |
| February   | -   | -           | -  |
| March  | (17)  | -           | (17)   |
| April  | (68)  | -           | (68)   |
| May  | -   | -           | -  |
| June   | -   | -           | -  |
| July   | (102)   | -           | (102)  |
| August   | (136)   | -           | (136)  |
| September  | (136)   | -           | (136)  |
| October  | -   | -           | -  |
| November   | -   | -           | -  |
| December   | -   | -           | -  |
| Balance due Department of Revenue (County)<br>per settled reports  |   |             | (459)  |
| Examination adjustments  |   |             | -  |
| Adjusted balance due Department of Revenue (County)<br>for the period January 1, 2003 to December 31, 2005 |   |             | \$ (459)   |

7. County Officer Serving During Examination Period

Lisa M. Arnold served as Prothonotary during the period January 1, 2003 to December 31, 2005.

PROTHONOTARY  
LEBANON COUNTY  
COMMENT  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

Comment - Compliance With Prior Audit Recommendations

During our prior audit, we made the following recommendations:

- That the office assess the Protection From Abuse Surcharge in accordance with Title 23 Pa. C.S. 6106.
- That the office properly record Protection From Abuse Fines on the civil case cost sheets.

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

PROTHONOTARY  
LEBANON COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2003 TO DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Thomas W. Wolf  
Secretary  
Department of Revenue

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

Prothonotary  
Lebanon County  
Municipal Building, Room 104  
400 South Eighth Street  
Lebanon, PA 17042

|                                    |                                       |
|------------------------------------|---------------------------------------|
| The Honorable Lisa M. Arnold       | Prothonotary                          |
| The Honorable Robert M. Mettley    | Controller                            |
| The Honorable William G. Carpenter | Chairman of the Board of Commissioner |

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).