



NIGHT COURT 12-0-00

DAUPHIN COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

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

We have examined the accompanying statement of receipts and disbursements (Statement) of Night Court 12-0-00, Dauphin County, Pennsylvania (Night 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 Night 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 Night Court as it pertains to receipts made on behalf of district courts in Dauphin County, Dauphin County Courthouse, and the Dauphin County Clerk of the Court of Common Pleas, 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 Night Court and is not intended to be and should not be used by anyone other than these specified parties.

August 14, 2007

JACK WAGNER
Auditor General

NIGHT COURT 12-0-00
 DAUPHIN COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO DECEMBER 31, 2006

Receipts:	(Note 2)		\$ 731,346
District Court 12-1-01		\$ 58,461	
District Court 12-1-02		149,069	
District Court 12-1-03		98,828	
District Court 12-1-04		146,238	
District Court 12-1-04		139,421	
District Court 12-1-06		18,615	
District Court 12-2-01		37,139	
District Court 12-2-02		16,434	
District Court 12-2-03		14,941	
District Court 12-2-04		3,893	
District Court 12-3-01		7,540	
District Court 12-3-02		3,370	
District Court 12-3-03		12,590	
District Court 12-3-04		16,382	
District Court 12-3-05		3,975	
Dauphin County Clerk of the Court of Common Pleas		4,400	
Dauphin County Courthouse		50	
Total disbursements (Note 3)			(731,346)
Balance of receipts versus disbursements			
for the period January 1, 2004 to December 31, 2006			\$ -

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

NIGHT COURT 12-0-00
DAUPHIN 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 (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.

The money collected by Night Court 12-0-00 is disbursed to the district courts as listed on the Statement. Commonwealth money is subsequently disbursed to the Department of Revenue by these district courts.

2. Receipts

Receipts consist of collections on behalf of district courts in Dauphin County and Dauphin County Clerk of the Court of Common Pleas.

3. Disbursements

Disbursements consist of collections on behalf of district courts in Dauphin County and Dauphin County Clerk of The Court of Common Pleas.

4. Magisterial District Judges Serving During Examination Period

This is a central arraignment court where all of the “on call” Magisterial District Judges in Dauphin County perform their duties in the evenings and on the weekends. Therefore, various magisterial district judges served at Night Court 12-0-00 for the period January 1, 2004 to December 31, 2006.

5. Deputy Court Administrators Serving During Examination Period

Philip Intrieri served as Deputy Court Administrator at Night Court 12-0-00 for the period January 1, 2004 to November 2004.

Robert P. Hawley served as Deputy Court Administrator for the period November 2004 to December 31, 2006.

NIGHT COURT 12-0-00
DAUPHIN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Thomas W. Wolf
Secretary
Pennsylvania Department of Revenue

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

Night Court 12-0-00
Dauphin County
112 Market Street
Front & Market Streets
Harrisburg, PA 17101

Carolyn Crandall Thompson, Esquire	District Court Administrator
Mr. Robert P. Hawley	Deputy District Court Administrator
The Honorable Jeffrey T. Haste	Chairman of the Board of Commissioners
The Honorable Marie E. Rebuck	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.