

**Beaver County  
Combined District Courts**

**Summary Audit Report  
For the Period January 2008 through December 2009**

**David A. Rossi  
Beaver County Controller**

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November 10, 2010

Mr. A. R. DeFilippi  
Beaver County Court Administrator  
Beaver County Court House  
Beaver, PA 15009

Dear Mr. DeFilippi:

We have audited the financial records of the nine District Courts in the county of Beaver of the state of Pennsylvania for the period January 1, 2008 through December 31, 2009. Based upon the audits we have issued our summary report thereon dated November 10, 2010.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.

David A. Rossi  
Beaver County Controller

**AUDIT SCOPE:**

The scope of these audits encompassed the period from January 1, 2008 to December 31, 2009.

**AUDIT OBJECTIVES:**

Through the completion of internal control questionnaires, control tests, substantive tests, and observation, the following audit objectives were accomplished for these audits:

- Prepared financial statements for each year reviewed
- Evaluated controls over the District Court's checking accounts
- Ensured that funds were deposited on the same day received
- Ensured that funds received were disbursed to the proper payees
- Ensured that funds held in escrow were adequate
- Ensured that funds receipted were applied to the proper case
- Ensured that costs and fines were properly split upon receipt
- Ensured that reports and funds due to the Commonwealth were correct and remitted in a timely manner
- Ensured that proper documentation was maintained in the case files
- Evaluated the controls over cash
- Evaluated the controls over purchasing and the administration of the budget
- Evaluated controls over general office procedures

**COMBINED DISTRICT COURTS  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 171,150.99**

**Receipts:**

Traffic	\$ 2,614,029.65
Non-Traffic	731,832.40
Collateral	652,074.36
Criminal, Civil, etc.	<u>434,319.11</u>

**Total receipts 4,432,255.52**

**Disbursements:**

Commonwealth of Pennsylvania	\$ 2,439,417.87
Municipalities	660,462.99
Beaver County	622,906.93
Restitution & Refund Bail / Collateral	365,150.48
Server Costs	303,835.63
Miscellaneous Schools & Libraries	<u>31,449.13</u>

**Total disbursements (4,423,223.03)**

**Adjustments:**

Adjustment for void checks	3,195.86
Adjustment for return items	760.67
Miscellaneous	91.54
Reimbursed bank charges	<u>80.41</u>

**Ending cash balance (12/31/2008) \$ 184,311.96**

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 11,004.85**

**Receipts:**

Traffic	\$ 184,463.69
Non-Traffic	61,643.92
Criminal, Civil, etc.	57,116.30
Collateral	<u>53,016.03</u>

Total receipts 356,239.94

**Disbursements:**

Commonwealth of Pennsylvania	\$ 179,832.15
Beaver County	51,427.77
Ambridge Boro	28,037.62
Server Fees	24,740.48
Restitution & Refund Bail / Collateral	23,632.59
Harmony Township	23,132.92
Baden Boro	14,245.96
Ambridge Area School District	<u>1,104.21</u>

Total disbursements (346,153.70)

**Adjustments:**

Adjustment for return items 368.00

**Ending cash balance (12/31/2008) \$ 21,459.09**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008)** **\$ 13,310.46**

**Receipts:**

Traffic	\$	231,817.86
Non-Traffic		80,081.82
Criminal, Civil, etc.		66,941.35
Collateral		<u>23,414.33</u>
Total receipts		402,255.36

**Disbursements:**

Commonwealth of Pennsylvania	\$	187,717.50
Beaver County		63,822.03
Server Fees		46,412.15
Beaver Falls City		42,595.81
Restitution & Refund Bail / Collateral		18,908.80
Patterson Township		10,482.99
White Township		9,523.16
Beaver Falls Parking Authority		9,308.03
Fallston Boro		3,149.14
Big Beaver Falls Area Schools		2,440.52
West Mayfield Boro		1,236.60
Eastvale Boro		878.38
Patterson Heights Boro		217.50
New Brighton Boro		206.56
Carnegie Free Public Library		<u>6.37</u>
Total disbursements		(396,905.54)

**Adjustments:**

Reimbursed bank charges		49.52
Adjustment for void checks		<u>13.19</u>

**Ending cash balance (12/31/2008)** **\$ 18,722.99**

**DISTRICT COURT 36-1-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008)** **\$ 11,179.21**

**Receipts:**

Traffic	\$	132,816.61
Non-Traffic		51,308.37
Criminal, Civil, etc.		50,973.60
Collateral		<u>44,763.93</u>
 Total receipts		 279,862.51

**Disbursements:**

Commonwealth of Pennsylvania	\$	134,695.20
Aliquippa City		52,978.06
Beaver County		44,713.56
Server Fees		25,563.38
Restitution & Refund Bail / Collateral		17,484.33
Aliquippa School District		5,605.52
BF Jones Memorial Library		<u>6.19</u>
 Total disbursements		 (281,046.24)

**Adjustments:**

Adjustment for void checks		188.17
Miscellaneous		<u>(18.00)</u>

**Ending cash balance (12/31/2008)** **\$ 10,165.65**

**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 49,109.49**

**Receipts:**

Traffic	\$ 607,179.03
Collateral	187,879.92
Non-Traffic	137,154.64
Criminal, Civil, etc.	<u>65,734.14</u>

Total receipts 997,947.73

**Disbursements:**

Commonwealth of Pennsylvania	\$ 560,631.43
Beaver County	128,698.71
Restitution & Refund Bail / Collateral	88,092.73
Server Fees	66,544.64
Rochester Boro	61,890.16
Rochester Township	36,264.66
Economy Boro	26,892.71
New Sewickley Township	26,562.98
Freedom Boro	8,335.99
Conway Boro	7,778.87
East Rochester Boro	2,550.26
Rochester Area School District	1,761.60
Freedom Area School District	989.87
Aliquippa City	12.50
Rochester Public Library	<u>4.57</u>

Total disbursements (1,017,011.68)

**Adjustments:**

Adjustment for void checks	714.19
Miscellaneous	79.79
Adjustment for return items	<u>60.00</u>

**Ending cash balance (12/31/2008) \$ 30,899.52**

**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 24,281.81**

**Receipts:**

Traffic	\$ 339,242.72
Collateral	82,968.78
Non-Traffic	49,433.80
Criminal, Civil, etc.	<u>41,924.76</u>

Total receipts 513,570.06

**Disbursements:**

Commonwealth of Pennsylvania	\$ 295,819.59
Beaver County	75,645.45
Restitution & Refund Bail / Collateral	39,009.63
Brighton Township	25,544.70
Server Fees	18,700.46
Beaver Boro	16,765.83
Midland Boro	11,651.66
Ohioville Boro	10,303.22
Bridgewater Boro	8,621.98
Vanport Township	4,238.03
Industry Boro	3,412.77
Western Beaver Area School District	416.97
Beaver Area School District	394.22
Midland School District	343.07
Glasgow Boro	174.28
Beaver Area Memorial Library	55.27
Municipal Authority of Midland	<u>21.09</u>

Total disbursements (511,118.22)

**Adjustments:**

Adjustment for void checks	434.48
Reimbursed bank charges	1.64
Adjustment for return items	<u>(108.00)</u>

**Ending cash balance (12/31/2008) \$ 27,061.77**

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008)** **\$ 15,311.72**

**Receipts:**

Traffic	\$ 225,521.53
Non-Traffic	173,552.37
Criminal, Civil, etc.	42,655.45
Collateral	<u>30,900.82</u>

Total receipts 472,630.17

**Disbursements:**

Commonwealth of Pennsylvania	\$ 222,143.78
Restitution & Refund Bail / Collateral	79,565.09
Beaver County	59,804.86
New Brighton Boro	46,516.63
Server Fees	23,015.17
North Sewickley Township	11,417.53
Franklin Township	5,775.86
Marion Township	5,509.43
New Brighton Area School District	2,986.72
Pulaski Township	2,481.75
Daugherty Township	1,478.13
Ellwood City Boro	968.34
New Sewickley Township	800.30
Riverside School District	758.68
Fallston Boro	<u>32.89</u>

Total disbursements (463,255.16)

**Adjustments:**

Adjustment for void checks	510.56
Adjustment for return items	<u>409.00</u>

**Ending cash balance (12/31/2008)** **\$ 25,606.29**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 11,392.04**

**Receipts:**

Traffic	\$ 216,788.64	
Collateral	39,148.55	
Non-Traffic	33,397.80	
Criminal, Civil, etc.	<u>32,022.93</u>	
Total Revenues		321,357.92

**Disbursements:**

Commonwealth of Pennsylvania	\$ 215,997.63	
Beaver County	46,730.97	
Restitution & Refund Bail / Collateral	18,596.14	
Chippewa Township	14,135.61	
Server Fees	12,062.97	
Koppel Boro	4,642.92	
South Beaver Township	2,493.80	
Darlington Township	2,368.62	
Blackhawk School District	1,988.55	
Big Beaver Boro	1,172.27	
New Galile Boro	394.65	
Darlington Boro	382.17	
Homewood Boro	<u>231.06</u>	
Total Disbursements		(321,197.36)

**Adjustments:**

Adjustment for void checks	333.76
Overpayment of IOLTA	<u>(0.25)</u>

**Ending cash balance (12/31/2008) \$ 11,886.11**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008)** **\$ 21,750.69**

**Receipts:**

Traffic	\$	453,341.08
Collateral		125,493.07
Non-Traffic		93,206.26
Criminal, Civil, etc.		<u>49,898.01</u>
Total receipts		721,938.42

**Disbursements:**

Commonwealth of Pennsylvania	\$	422,005.30
Beaver County		100,426.01
Server Costs		68,072.52
Restitution & Refund Bail / Collateral		52,271.36
Monaca Boro		42,251.54
Center Township		26,617.73
Raccoon Township		3,290.68
Shippingport Boro		2,576.63
Potter Township		1,517.68
Green Township		848.51
Monaca Area School District		484.18
Center Area School District		289.96
Hookstown Boro		175.93
Georgetown Boro		<u>68.26</u>
Total disbursements		(720,896.29)

**Adjustments:**

Adjustment for void checks	863.11
Prior period audit adjustments	30.00
Reimbursed bank charges	29.25
Adjustment for return items	<u>25.00</u>

**Ending cash balance (12/31/2008)** **\$ 23,740.18**

**DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2008**

**Beginning cash balance (1/1/2008) \$ 13,810.72**

**Receipts:**

Traffic	\$ 222,858.49	
Collateral	64,488.93	
Non-Traffic	52,053.42	
Criminal, Civil, etc.	<u>27,052.57</u>	
Total receipts		366,453.41

**Disbursements:**

Commonwealth of Pennsylvania	\$ 220,575.29	
Beaver County	51,637.57	
Hopewell Township	32,127.11	
Restitution & Refund Bail / Collateral	27,589.81	
Server Fees	18,723.86	
South Heights Boro	6,631.78	
Independence Township	4,981.04	
Hopewell Area School District	2,483.54	
Hanover Township	863.84	
Frankfort Boro	<u>25.00</u>	
Total disbursements		(365,638.84)

**Adjustments:**

Adjustment for void checks	138.40
Reimbursed bank charges	<u>6.67</u>

**Ending cash balance (12/31/2008) \$ 14,770.36**

**COMBINED DISTRICT COURTS  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 184,311.96**

**Receipts:**

Traffic	\$ 2,559,848.58
Non-Traffic	783,085.83
Collateral	621,898.67
Criminal, Civil, etc.	<u>411,676.65</u>

**Total receipts 4,376,509.73**

**Disbursements:**

Commonwealth of Pennsylvania	\$ 2,319,277.98
Municipalities	643,681.40
Beaver County	628,767.64
Restitution & Refund Bail / Collateral	457,105.87
Server Costs	279,817.10
Miscellaneous Schools & Libraries	<u>30,786.13</u>

**Total disbursements (4,359,436.12)**

**Adjustments:**

Adjustment for void checks	4,091.68
Adjustment for return items	136.00
Miscellaneous	(10.22)
Un-reimbursed bank charges	<u>(42.13)</u>

**Ending cash balance (12/31/2009) \$ 205,560.90**

**DISTRICT COURT 36-1-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 21,459.09**

**Receipts:**

Traffic	\$ 184,323.67	
Non-Traffic	64,989.22	
Criminal, Civil, etc.	47,080.00	
Collateral	<u>45,939.18</u>	
Total receipts		342,332.07

**Disbursements:**

Commonwealth of Pennsylvania	\$ 170,158.00	
Beaver County	53,799.48	
Ambridge Boro	37,153.52	
Restitution & Refund Bail / Collateral	29,400.38	
Server Fees	23,317.77	
Harmony Township	18,466.43	
Baden Boro	15,047.48	
Ambridge Area School District	1,367.64	
Monaca Boro	<u>17.46</u>	
Total disbursements		(348,728.16)

**Adjustments:**

Adjustment for void checks		582.78
Adjustment for return items		<u>128.00</u>

**Ending cash balance (12/31/2009) \$ 15,773.78**

**DISTRICT COURT 36-1-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 18,722.99**

**Receipts:**

Traffic	\$ 235,124.47
Non-Traffic	86,823.00
Criminal, Civil, etc.	61,009.96
Collateral	<u>23,810.94</u>

Total receipts 406,768.37

**Disbursements:**

Commonwealth of Pennsylvania	\$ 198,173.47
Beaver County	64,098.66
Server Fees	43,540.04
Beaver Falls City	52,285.18
Restitution & Refund Bail / Collateral	21,931.39
Beaver Falls Parking Authority	9,385.62
Patterson Township	7,801.89
White Township	7,549.70
Fallston Boro	2,847.70
Big Beaver Falls Area Schools	2,647.26
West Mayfield Boro	1,161.39
Patterson Heights Boro	459.39
Marion Township	150.00
Eastvale Boro	117.65
Carnegie Free Public Library	<u>43.63</u>

Total disbursements (412,192.97)

**Adjustments:**

Adjustment for void checks	879.03
Miscellaneous	<u>3.00</u>

**Ending cash balance (12/31/2009) \$ 14,180.42**

**DISTRICT COURT 36-1-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009)** **\$ 10,165.65**

**Receipts:**

Traffic	\$	134,009.73
Collateral		46,911.38
Non-Traffic		46,453.15
Criminal, Civil, etc.		<u>42,454.70</u>

Total receipts 269,828.96

**Disbursements:**

Commonwealth of Pennsylvania	\$	127,265.02
Aliquippa City		51,682.37
Beaver County		39,124.10
Server Fees		27,312.94
Restitution & Refund Bail / Collateral		18,710.84
Aliquippa School District		<u>6,127.71</u>

Total disbursements (270,222.98)

**Adjustments:**

Adjustment for void checks		48.03
Miscellaneous		18.00

**Ending cash balance (12/31/2009)** **\$ 9,837.66**

**DISTRICT COURT 36-2-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 30,899.52**

**Receipts:**

Traffic	\$ 521,740.43	
Non-Traffic	166,846.65	
Collateral	159,962.22	
Criminal, Civil, etc.	<u>75,697.27</u>	
Total receipts		924,246.57

**Disbursements:**

Commonwealth of Pennsylvania	\$ 446,413.49	
Beaver County	126,652.47	
Restitution & Refund Bail / Collateral	95,643.70	
Server Fees	68,575.12	
Rochester Boro	61,981.28	
Rochester Township	34,884.54	
Economy Boro	19,332.82	
New Sewickley Township	18,112.41	
Freedom Boro	15,928.14	
Conway Boro	6,487.63	
East Rochester Boro	3,597.54	
Rochester Area School District	1,698.66	
Freedom Area School District	806.55	
Ambridge Area School District	523.21	
Eastvale Boro	12.50	
Rochester Public Library	9.23	
Koppel Boro	<u>1.28</u>	
Total disbursements		(900,660.57)

**Adjustments:**

Adjustment for void checks		482.96
Miscellaneous		(31.22)
Un-reimbursed bank charges		<u>(41.63)</u>

**Ending cash balance (12/31/2009) \$ 54,895.63**

**DISTRICT COURT 36-2-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009)** **\$ 27,061.77**

**Receipts:**

Traffic	\$ 345,372.34
Collateral	89,509.07
Non-Traffic	49,520.68
Criminal, Civil, etc.	<u>44,333.25</u>

Total receipts 528,735.34

**Disbursements:**

Commonwealth of Pennsylvania	\$ 301,626.62
Beaver County	80,024.54
Restitution & Refund Bail / Collateral	47,610.73
Brighton Township	24,331.82
Beaver Boro	16,909.70
Ohioville Boro	13,814.00
Server Fees	12,431.42
Midland Boro	9,832.19
Industry Boro	8,254.02
Bridgewater Boro	7,221.44
Vanport Township	5,316.46
Western Beaver Area School District	375.49
Beaver Area School District	237.96
Midland School District	163.32
Glasgow Boro	36.55
Beaver Area Memorial Library	<u>4.89</u>

Total disbursements (528,191.15)

**Adjustments:**

Adjustment for void checks	727.50
Adjustment for return items	8.00
Reimbursed bank charges	<u>0.50</u>

**Ending cash balance (12/31/2009)** **\$ 28,341.96**

**DISTRICT COURT 36-3-01  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009)** **\$ 25,606.29**

**Receipts:**

Traffic	\$ 302,103.87
Non-Traffic	206,611.30
Collateral	46,417.08
Criminal, Civil, etc.	<u>39,457.21</u>

Total receipts 594,589.46

**Disbursements:**

Commonwealth of Pennsylvania	\$ 286,096.75
Restitution & Refund Bail / Collateral	151,095.72
Beaver County	72,260.33
New Brighton Boro	33,925.14
Server Fees	14,843.25
North Sewickley Township	11,525.54
New Sewickley Township	10,703.42
Marion Township	7,785.52
Franklin Township	4,724.03
New Brighton Area School District	2,402.48
Daugherty Township	1,994.85
Ellwood City Boro	977.55
Pulaski Township	837.38
Riverside School District	92.93
Fallston Boro	<u>17.11</u>

Total disbursements (599,282.00)

**Adjustments:**

Adjustment for void checks 515.40

**Ending cash balance (12/31/2009)** **\$ 21,429.15**

**DISTRICT COURT 36-3-02  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 11,886.11**

**Receipts:**

Traffic	\$ 228,062.99
Non-Traffic	39,173.78
Collateral	38,021.18
Criminal, Civil, etc.	<u>37,106.20</u>

Total Revenues 342,364.15

**Disbursements:**

Commonwealth of Pennsylvania	\$ 221,214.69
Beaver County	47,776.11
Restitution & Refund Bail / Collateral	20,652.12
Chippewa Township	13,826.53
Server Fees	13,015.88
Darlington Township	4,151.19
South Beaver Township	3,607.75
Koppel Boro	3,328.12
Big Beaver Boro	3,230.91
Blackhawk School District	1,391.13
New Galile Boro	192.17
Homewood Boro	150.00
Darlington Boro	<u>80.94</u>

Total Disbursements (332,617.54)

**Adjustments:**

Adjustment for void checks	200.38
Un-reimbursed bank charges	<u>(1.00)</u>

**Ending cash balance (12/31/2009) \$ 21,832.10**

**DISTRICT COURT 36-3-03  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009)** **\$ 23,740.18**

**Receipts:**

Traffic	\$ 416,516.58
Collateral	109,514.19
Non-Traffic	71,535.43
Criminal, Civil, etc.	<u>38,166.06</u>

Total receipts 635,732.26

**Disbursements:**

Commonwealth of Pennsylvania	\$ 375,143.96
Beaver County	94,881.72
Server Costs	56,014.62
Restitution & Refund Bail / Collateral	45,495.69
Monaca Boro	36,437.15
Center Township	20,438.63
Shippingport Boro	3,295.70
Raccoon Township	1,626.60
Potter Township	1,403.10
Green Township	582.05
Monaca Area School District	273.35
South Side School District	221.67
Hookstown Boro	23.76
Georgetown Boro	<u>6.45</u>

Total disbursements (635,844.45)

**Adjustments:**

Adjustment for void checks 655.60

**Ending cash balance (12/31/2009)** **\$ 24,283.59**

**DISTRICT COURT 36-3-04  
STATEMENT OF REVENUES AND EXPENSES  
FOR THE YEAR ENDING DECEMBER 31, 2009**

**Beginning cash balance (1/1/2009) \$ 14,770.36**

**Receipts:**

Traffic	\$ 192,594.50
Collateral	61,813.43
Non-Traffic	51,132.62
Criminal, Civil, etc.	<u>26,372.00</u>

Total receipts 331,912.55

**Disbursements:**

Commonwealth of Pennsylvania	\$ 193,185.98
Beaver County	50,150.23
Restitution & Refund Bail / Collateral	26,565.30
Hopewell Township	23,684.68
Server Fees	20,766.06
South Heights Boro	8,533.14
Independence Township	4,009.38
Hopewell Area School District	3,013.40
Hanover Township	1,688.13
Frankfort Springs Boro	<u>100.00</u>

Total disbursements (331,696.30)

**Ending cash balance (12/31/2009) \$ 14,986.61**

**COMBINED DISTRICT COURTS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD JANUARY 1, 2008 THROUGH DECEMBER 31, 2009**

Note 1: Summary of Significant Accounting Policies - The District Courts report on a cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Traffic Receipt Categories -Transactions resulting from summary proceedings for offenses arising under the Pennsylvania Motor Vehicle Code and violations of local parking ordinances.

Note 3: Non-Traffic Receipt Categories -Transactions resulting from non-traffic summary proceedings initiated by a police officer or private citizen.

Note 4: Criminal, Civil, etc. Receipt Categories -Transactions resulting from misdemeanor and/or felony charges brought by a police officer or private citizen. Transactions resulting from Landlord-Tenant actions or, civil actions filed for tortious conduct or contractual issues.

Note 5: Collateral Receipt Categories - Miscellaneous funds and funds deposited in escrow.

DAVID A. ROSSI  
CONTROLLER



WILLIAM CALHOON  
CHIEF DEPUTY CONTROLLER  
ALBERT A. TORRENCE  
SOLICITOR

BEAVER COUNTY COURTHOUSE  
THIRD STREET – BEAVER, PENNSYLVANIA 15009-2196  
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November 10, 2010

Mr. A. R. DeFilippi  
Beaver County Court Administrator  
Beaver County Court House  
Beaver, PA 15009

Report on Internal Control Structure

We have audited the accompanying statements of account for the nine District Courts located in Beaver County, Pennsylvania, for the period January 1, 2008 to December 31, 2009, and have issued our summary report thereon dated November 10, 2010.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. In planning and performing our audits of the District Courts in Beaver County, Pennsylvania, for the period January 1, 2008 to December 31, 2009, we considered each office's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of each District Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with prescribed policies. Because of inherent limitations in any internal

control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information and use of the Office of the Controller, management, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*David A Rossi*  
David A. Rossi  
Beaver County Controller

An exit conference was held on November 17, 2010 for the purpose of discussing the items presented in this summary report. Those in attendance were:

Court Administration

A. R. DeFilippi - Beaver County Court Administrator

Aileen Bowers - Deputy Court Administrator

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the summary audit were discussed in their entirety during this conference.

As a part of the Office of the Controller's normal reporting procedure, a copy of this summary report along with your responses will be distributed to the Beaver County District Magistrates and will be posted in the Controller's section of the Beaver County website.