

ATTESTATION ENGAGEMENT

District Court 12-2-05
Dauphin County, Pennsylvania
For the Period
January 1, 2014 to December 31, 2015

September 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Eileen H. McNulty
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 12-2-05, Dauphin County, Pennsylvania (District Court), for the period January 1, 2014 to December 31, 2015, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). The District Court's management is responsible for this Statement. 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 and, accordingly, included 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*.

In our opinion, the Statement referred to above presents, in all material respects, the operations of the District Court as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2014 to December 31, 2015, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statement was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies listed below to be material weaknesses.

- Missing Case Files - Recurring.
- Escrow Monies Not Always Disbursed Timely.
- Inadequate Internal Controls Over Manual Receipts.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the District Court's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies listed below to be significant deficiencies.

- Inadequate Arrest Warrant and DL-38 Procedures - Recurring.
- Inadequate Outstanding Check Procedures.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the District Court's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We are concerned that the District Court failed to correct previously reported findings regarding missing records and inadequate arrest warrant and DL-38 procedures. During our current examination, we also noted that there were inadequate internal controls over manual receipts, inadequate outstanding check procedures, and escrow monies not always disbursed timely. These deficiencies could result in uncollected fines and unpunished offenders and increase the risk for funds to be lost or misappropriated. The District Court should strive to implement the recommendations and corrective actions noted in this 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 District Court and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the courtesy extended by the District Court 12-2-05, Dauphin County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

August 3, 2016

CONTENTS

	<u>Page</u>
Financial Section:	
Statement Of Receipts And Disbursements.....	1
Notes To The Statement Of Receipts And Disbursements.....	2
Findings And Recommendations:	
Finding No. 1 - Missing Case Files - Recurring.....	3
Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring	5
Finding No. 3 - Escrow Monies Not Always Disbursed Timely.....	8
Finding No. 4 - Inadequate Internal Controls Over Manual Receipts.....	9
Finding No. 5 - Inadequate Outstanding Check Procedures	11
Summary of Prior Examination Recommendations	13
Report Distribution	14

DISTRICT COURT 12-2-05
 DAUPHIN COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2014 TO DECEMBER 31, 2015

Receipts:

Department of Transportation		
Title 75 Fines	\$	38,862
Child Restraint Fines		408
Department of Revenue Court Costs		79,049
Crime Victims' Compensation Bureau Costs		7,742
Crime Commission Costs/Victim Witness Services Costs		5,525
Domestic Violence Costs		2,114
Emergency Medical Service Fines		9,608
CAT/MCARE Fund Surcharges		33,905
Judicial Computer System Fees		30,159
Access to Justice Fees		10,233
Criminal Justice Enhancement Account Fees		3,649
Judicial Computer Project Surcharges		29,238
Constable Service Surcharges		7,644
Miscellaneous State Fines and Costs		<u>31,209</u>
 Total receipts (Note 2)		 289,345
 Disbursements to Commonwealth (Note 3)		 <u>(289,345)</u>
 Balance due Commonwealth (District Court) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2014 to December 31, 2015	\$	 <u><u>-</u></u>

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

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

1. Criteria

The Statement of Receipts and Disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The Statement was prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on traffic, non-traffic, civil, and criminal cases filed with the District Court.

3. Disbursements

Total disbursements are comprised as follows:

District Court checks issued to:

Department of Revenue	\$ 289,345
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2014 To December 31, 2015

This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

5. Magisterial District Judges Serving During Examination Period

Lavon Postelle served at District Court 12-2-05 for the period January 1, 2014 to November 30, 2014.

District Court 12-2-05 was vacant for the period December 1, 2014 to December 31, 2014.

Senior Magisterial District Judge Paula Correal served at District Court 12-2-05 for the period January 1, 2015 to December 31, 2015.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 1 - Missing Case Files - Recurring

We cited the issue of missing case files in our prior examination for the period January 1, 2010 to December 31, 2013. Our current examination found that the office did not correct this issue.

Our examination of the district court required that certain case files be examined. We encountered considerable difficulty in finding a number of case files. There were seven out of ten case files needed for our cash liabilities testing that could not be located.

This condition existed because the district court failed to establish and implement an adequate system of internal controls over the accountability of case files as recommended in our prior examination report.

In order for an entity to have an efficient record-keeping system, each court document must be filed timely and properly. Additionally, the *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) outlines the proper filing procedures for all district courts to follow.

The failure to follow these guidelines could result in case file documents being lost, misfiled, or intentionally destroyed. Additionally, collections associated with missing case files and documents could be misappropriated.

Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over case files.

Recommendation

We strongly recommend that the district court initiate procedures to ensure that all cases are properly filed and contain appropriate documents as outlined in the Manual.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 1 - Missing Cases Files - Recurring (Continued)

Management's Response

The Deputy District Court Administrator responded as follows:

This is a recurring finding, but it should be noted that this court's prior audit for the period of January 1, 2010 to December 31, 2013 was just completed in July 2015. Since the last audit period, we have implemented a number of changes to address this issue, including a new filing method and colored file folders to ensure that files are correctly filed with the appropriate case type. In addition to making the filing system in this court more efficient, we have stressed the importance of adhering to the minimum standards of the Records Retention Schedule for future auditing periods.

Newly elected Magisterial District Judge and recently appointed office manager are aware of the importance of maintaining the case files within the office until they are completely audited.

Auditor's Conclusion

We appreciate the new Judge's efforts to correct this issue. This is a recurring finding. It is imperative that the district court take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring

We cited the issue of inadequate arrest warrant and DL-38 procedures in our prior examination for the period January 1, 2010 to December 31, 2013. Our current examination found that the district court did not correct this issue.

Warrants and Requests For Suspension Of Operating Privileges (DL-38s) are used to enforce the collection of monies on traffic and non-traffic cases in which defendants failed to make payments when required. A Warrant of Arrest (AOPC 417) is used to authorize an official to arrest a defendant, to collect fines and costs from the defendant after a disposition, or to collect collateral for a trial. If the defendant does not respond within ten days to a citation or summons, a Warrant of Arrest may be issued. A Request for Suspension of Driving Privileges for Failure to Respond to a Citation or Summons or Pay Fines and Costs Imposed (AOPC 638A) is used to notify the defendant in writing that his/her license will be suspended if he/she fails to respond to the traffic citation or summons. A DL-38 cannot be issued for a parking violation.

During our testing of warrant procedures, we noted that warrant procedures established by the *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) were not always followed. The Magisterial District Judge did not consistently issue warrants when required. We tested 23 instances in which a warrant was required to be issued. Our testing disclosed that 11 were not issued timely and two were not issued at all. The time of issuance ranged from 63 days to 288 days.

In addition, of 13 warrants required to be returned or recalled, 10 were not returned or recalled.

Furthermore, we tested 12 instances in which a DL-38 was required to be issued. Our testing disclosed that five were not issued timely. The time of issuance ranged from 61 days to 163 days.

The Manual establishes the uniform written internal control policies and procedures for all district courts.

Warrant Issuance Procedures: The Manual states that on October 1, 1998, new warrant procedures took effect for summary cases. Amendments were made to Pa.R.Crim.P. 430, 431, 454, 455, 456, 460, 461, and 462. To comply with the new changes, the Notice of Impending Warrant (AOPC A418) was created with the purpose of informing the defendant that failure to pay the amount due or to appear for a Payment Determination Hearing will result in the issuance of an arrest warrant. The defendant is also informed that his/her response must be made within ten days of the date of the notice.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring (Continued)

According to Pa.R.Crim.P. 430, a Notice of Impending Warrant may be issued in a post-disposition summary case for any of the following reasons:

- A guilty disposition is recorded and no payment is made or a time payment schedule is not created.
- A guilty disposition is recorded and a previously deposited collateral payment, when applied, does not pay the case balance in full.
- A guilty disposition is recorded and the defendant defaults on a time payment schedule.

According to Pa.R.Crim.P. 430, a warrant SHALL be issued in a summary case for any of the following reasons (a Notice of Impending Warrant is not necessary for the following):

- The defendant has failed to respond to a citation or summons that was served either personally or by certified mail, return receipt requested.
- The citation or summons is returned undeliverable.
- The Magisterial District Judge has reasonable grounds to believe that the defendant will not obey a summons.

Warrant Return Procedures: The Manual states that the Administrative Office of Pennsylvania Courts (AOPC) recommends that those in possession of arrest warrants should be notified to return warrants that have not been served. For summary traffic and non-traffic cases, outstanding warrants should be returned to the Magisterial District Judge's office within 60 days of issuance. Returned warrants can either be recorded in the Magisterial District Judge System (MDJS) as unserved, if the defendant is unable to be located; or they can be recalled for reissue, if the server has not exhausted all means of finding the defendant.

DL-38 Procedures: The Manual states that once a citation is given to the defendant or a summons is issued, the defendant has ten days to respond. If on the eleventh day, the defendant has not responded, 75 Pa.C.S. §1533 requires that the defendant be notified that he/she has fifteen days from the date of notice to respond to the citation/summons before his/her license is suspended. In accordance with Section 1533 of the Pennsylvania Vehicle Code, the defendant has 15 days to respond to the defendant's copy of the DL-38. If the defendant does not respond by the fifteenth day, the Magisterial District Judge's office shall notify the Pennsylvania Department of Transportation by issuing the appropriate License Suspension Request (AOPC 638B,D,E).

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring (Continued)

In addition, 75 Pa.C.S. §1533 also requires a post-disposition DL-38 (AOPC 638B/E) be issued if the defendant neglects to pay fines and costs imposed at the time of disposition, or fails to make a scheduled time payment.

The failure to follow warrant and DL-38 procedures could result in uncollected fines and unpunished offenders. Additionally, the risk is increased for funds to be lost or misappropriated.

This condition existed because the district court failed to review the tickler reports for warrants and DL-38s daily and take appropriate action as recommended in our prior examination report. Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over warrants and DL-38s.

Recommendations

We strongly recommend that the district court review the tickler reports for warrants and DL-38s daily and take appropriate action as required by the Manual. We further recommend that the court review warrant control reports and notify police or other officials to return warrants that are unserved for 60 days for summary traffic and non-traffic cases as recommended by the Manual.

Management's Response

The Magisterial District Judge responded as follows:

As with finding No.1, this is a recurring finding, but as stated above we have since implemented internal practices that direct the employees to monitor and maintain the warrant list and take the appropriate action as needed per the timelines recommended by the AOPC. The DL-38 list is also being monitored closely to ensure that they are being issued within the required timeframes.

The new Magisterial District Judge and Office Manager in this court have been actively monitoring reports that show the length of time that a warrant is in the possession of a constable and are taking appropriate actions within the AOPC's recommended timeframes to provide proper control over warrants.

Auditor's Conclusion

We appreciate the new Judge's efforts to correct this issue. This is a recurring finding. It is imperative that the district court take all steps necessary to comply with our recommendations. During our next examination, we will determine if the office complied with our recommendations.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 3 - Escrow Monies Not Always Disbursed Timely

Our examination of the undisbursed funds report indicated that escrow funds collected from December 14, 2011 to June 23, 2015, totaling \$4,366.93, were not disbursed as of December 31, 2015.

The district court's bank account is essentially an escrow account on behalf of the Commonwealth and other participating parties. The court collects bail, security for motor vehicle trials, and other funds that must be held in escrow until disposition of the case. Once a case has been disposed, funds held in escrow should be transferred to the appropriate account or disbursed immediately.

Good internal accounting controls require that funds be disbursed timely. The failure to follow this procedure could result in monies not being paid to whom they are due.

Without a good system of internal control over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The district court failed to review the undisbursed funds report on a monthly basis and take appropriate action.

Recommendation

We recommend that the district court review the undisbursed funds report on a monthly basis and take appropriate action and disburse funds to whom they are due.

Management's Response

The Magisterial District Judge responded as follows:

During the exit interview, new office manager expressed her awareness of the importance of keeping track of outstanding checks that needs to be followed on a routine basis. While this finding occurred prior to her being named office manager, we fully expect her to accurately manage this process to bring this office into compliance.

Auditor's Conclusion

We appreciate the new Judge's efforts to correct this issue. During our next examination, we will determine if the office complied with our recommendation.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 4 - Inadequate Internal Controls Over Manual Receipts

The Administrative Office of Pennsylvania Courts' (AOPC) policies require computer downtime manual receipts to be issued in the event of a temporary power loss to the district court's computer system. When the computer system is operating again, the computer downtime manual receipt is replaced by an official computer-generated receipt and included in the daily receipts. When the AOPC's policies are not followed, the possibility that funds received by the District Court could be lost or misappropriated increases significantly.

Our examination disclosed that there were 20 computer downtime manual receipts that could not be located and were not available for our examination.

The *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) establishes the uniform written internal control policies and procedures for all district courts. The Manual requires that downtime manual receipts be issued in the event of a temporary power loss to the computer system. When the computer system is not operational, the receipt and log sheet should be filled out for each receipt number and the initials of the employee receiving the payment should be documented on the log sheet. The receipts should be used in numerical order; the log sheet should be filled out using the appropriate receipt number; a copy of that receipt should be given to the remitter; and the second copy of the receipt should be kept, along with the associated log, in a secure location. When the computer system is running again, the second copy of the receipt should be attached to the new system-generated receipt and placed in the case file and the date the payment was entered into the system should be documented on the log sheet. Additionally, the Manual requires that when a manual receipt number is issued, the manual receipt number should be entered in the manual receipt number field when creating the computer receipt. This will link the manual receipt to the computer receipt.

Good internal accounting controls ensure that computer downtime manual receipts are accounted for and maintained.

Adherence to good internal accounting controls and the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over collections.

These conditions existed because the district court failed to establish and implement an adequate system of internal controls over computer downtime manual receipts.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 4 - Inadequate Internal Controls Over Manual Receipts (Continued)

Recommendation

We recommend that the district court establish and implement an adequate system of internal controls over computer downtime manual receipts as noted above.

Management's Response

The Magisterial District Judge responded as follows:

We believe that this finding is due to a past employee erroneously going in the Magisterial District Justice System during a past audit period and instead of doing a print screen, she ran a batch of manual receipts. Even though she cancelled the print job prior to actually printing the receipts, in the system it makes it look like they were generated.

During the exit conference, the process of manual receipts was gone over thoroughly with the new Magisterial District Judge and Office Manager. They are fully aware of the importance to secure the receipts that they have on hand and to closely monitor their use, if needed, in an effort to reduce the potential for fraud.

Auditor's Conclusion

We appreciate the new Judge's efforts to correct this issue. During our next examination, we will determine if the office complied with our recommendation.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 5 - Inadequate Outstanding Check Procedures

Our examination of the court's checking account disclosed that the district court was carrying 12 outstanding checks totaling \$361.89 dated from February 13, 2013 to September 1, 2015 that were still outstanding as of December 31, 2015.

The *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) establishes the uniform written internal control policies and procedures for all district courts. The Manual requires that if a check issued by the Magisterial District Judge is outstanding (not cashed) after 60 days, the check must be marked stale. The court should first make an attempt to contact the recipient of the check. Only checks that are 60 days old or older can be marked stale. The amount of the check should be reinstated (added) to the district court checking account and remitted at the end of the month to the county treasurer for deposit into an escheat account.

The failure to follow these procedures results in a weakening of internal control over the cash account and inefficiency caused by the needless record-keeping of long outstanding checks.

Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over outstanding checks.

The court did not review or take appropriate follow-up action on long outstanding checks.

Recommendations

We recommend that the district court establish and implement a procedure whereby outstanding checks are reviewed monthly to determine if there are any long outstanding checks. The court should reinstate the amount of outstanding checks to the court's checking account and remit this money to the county treasurer for deposit into an escheat account.

We further recommend that the district court comply with the procedures outlined in the Manual relating to outstanding check procedures.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Finding No. 5 - Inadequate Outstanding Check Procedures (Continued)

Management's Response

The Magisterial District Judge responded as follows:

During the exit interview, new office manager expressed her awareness of the importance of keeping track of the escrow procedure that needs to be followed on a routine basis. While this finding occurred prior to her being named office manager, we fully expect her to accurately manage this process to bring this office into compliance.

Auditor's Conclusion

During our next examination, we will determine if the office complied with our recommendations.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

Summary of Prior Examination Recommendations

During our prior examination, we recommended that the office:

- Initiate procedures to ensure that all cases are properly filed and contain appropriate documents as outlined in the *Magisterial District Judge Automated Office Clerical Procedures Manual*.
- Review the tickler reports for warrants and DL-38s daily and take appropriate action as required by the *Magisterial District Judge Automated Office Clerical Procedures Manual*.

During our current examination, we noted that the office did not comply with our recommendations. Please see the current year Findings No. 1 and No. 2 for additional information.

DISTRICT COURT 12-2-05
DAUPHIN COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2014 TO DECEMBER 31, 2015

This report was initially distributed to:

The Honorable Eileen H. McNulty
Secretary
Pennsylvania Department of Revenue

The Honorable Thomas B. Darr
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

The Honorable Paul T. Zozos
Magisterial District Judge

The Honorable Jeff Haste
Chairperson of the Board of Commissioners

The Honorable Timothy L. DeFoor
Controller

Deborah S. Freeman, Esquire
District Court Administrator

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