

ATTESTATION ENGAGEMENT

District Court 30-2-01
Crawford County, Pennsylvania
For the Period
January 1, 2011 to December 31, 2013

August 2014



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 Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 30-2-01, Crawford County, Pennsylvania (District Court), for the period January 1, 2011 to December 31, 2013, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). This Statement is the responsibility of the District 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 District Court as it pertains to receipts made on behalf of the Commonwealth for the period January 1, 2011 to December 31, 2013, 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 District Court'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 District Court's Statement that is more than inconsequential will not be prevented or detected by the District Court's internal control.

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 District Court's internal control.

Our consideration of internal control over reporting on the Statement was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statement.

The results of our tests disclosed no instances of noncompliance or other 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 District Court and is not intended to be and should not be used by anyone other than these specified parties.



Eugene A. DePasquale
Auditor General

July 7, 2014

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DISTRICT COURT 30-2-01
CRAWFORD COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2013

Receipts:

Department of Transportation	
Title 75 Fines	\$ 101,321
Overweight Fines	2
Littering Law Fines	56
Child Restraint Fines	545
Department of Revenue Court Costs	128,600
Crime Victims' Compensation Bureau Costs	30,886
Crime Commission Costs/Victim Witness Services Costs	22,061
Domestic Violence Costs	8,261
Department of Agriculture Fines	2,426
Emergency Medical Service Fines	32,309
CAT/MCARE Fund Surcharges	97,020
Judicial Computer System Fees	53,015
Access to Justice Fees	15,992
Criminal Justice Enhancement Account Fees	6,144
Judicial Computer Project Surcharges	27,989
Constable Service Surcharges	10,262
Miscellaneous State Fines and Costs	31,519
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Total receipts (Note 2)	568,408
Disbursements to Commonwealth (Note 3)	<hr/> <u>(568,408)</u>
Balance due Commonwealth (District Court) per settled reports (Note 4)	-
Examination adjustments	<hr/> -
Adjusted balance due Commonwealth (District Court) for the period January 1, 2011 to December 31, 2013	<hr/> <u>\$ -</u>

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

DISTRICT COURT 30-2-01
CRAWFORD COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2013

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	\$ 568,408
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2011 To December 31, 2013

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

5. Magisterial District Judge Serving During Examination Period

William D. Chisholm served at District Court 30-2-01 for the period January 1, 2011 to December 31, 2013.

DISTRICT COURT 30-2-01
CRAWFORD COUNTY
OBSERVATION AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2013

Observation - Improper Assessment Of Costs - Recurring

Our prior examination report, for the period January 1, 2007 to December 31, 2010, included an observation that disclosed the improper assessment of cost. However, our current examination revealed that the district court did not correct this issue.

Our current examination of the Crawford County District Courts revealed that the courts were assessing a \$5.00 flat rate postage fee to cover the additional administrative costs related to mailing “miscellaneous mailers” sent by regular mail on summary traffic and non-traffic cases as outlined in an Administrative Order signed on December 31, 2003.

Because the Judicial Code (42 Pa.C.S.A. § 1725.1) provides an itemized list of expenses to be paid for the various causes of action, and it carves out exceptions for the postage costs and which party shall pay the postage costs, Crawford County should be charging the proper party with actual postage costs, and not a blanket postage charge of \$5.00 to defendants. Actual postage costs are known the moment documents are mailed and, therefore, are easily ascertainable and billable to the proper party to a cause of action.

This condition existed because the district court ignored our prior examination recommendation and continued to assess a \$5.00 flat rate postage fee instead of assessing actual postage costs.

Recommendation

We again recommend that the district court discontinue assessing the above-cited fee. We further recommend that court assess fees and costs as intended by the appropriate state statutes.

Management’s Response

No formal response was issued at this time.

Auditor’s Conclusion

This is a recurring observation and we strongly recommend that the district court take appropriate action to correct this matter.

DISTRICT COURT 30-2-01
CRAWFORD COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2013

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

The Honorable William D. Chisholm	Magisterial District Judge
The Honorable Francis Weiderspahn	Chairperson of the Board of Commissioners
Mr. John L. Shuttleworth	District Court Administrator

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.