DISTRICT COURT 30-3-02

CRAWFORD COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2009 TO DECEMBER 31, 2011

Released *March 2013*

Commonwealth of Pennsylvania

Eugene A. DePasquale - Auditor General

Department of the 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 30-3-02, Crawford County, Pennsylvania (District Court), for the period January 1, 2009 to December 31, 2011, 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*.

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, 2009 to December 31, 2011, 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.

Independent Auditor's Report (Continued)

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.

October 24, 2012

EUGENE A. DEPASQUALE
Auditor General

EUGENE DEPASQUALE

AUDITOR GENERAL

DISTRICT COURT 30-3-02
CRAWFORD COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2011

Receipts:		
Department of Transportation		
Title 75 Fines	$	642,217
Motor Carrier Road Tax Fines		188
Overweight Fines		3,710
Commercial Driver Fines		1,500
Littering Law Fines		623
Child Restraint Fines		998
Department of Revenue Court Costs		196,658
Crime Victims' Compensation Bureau Costs		20,229
Crime Commission Costs/Victim Witness Services Costs		14,614
Domestic Violence Costs		5,154
Department of Agriculture Fines		2,181
Emergency Medical Service Fines		116,661
CAT/MCARE Fund Surcharges		391,885
Judicial Computer System Fees		104,527
Access to Justice Fees		26,980
Criminal Justice Enhancement Account Fees		1,935
Judicial Computer Project Surcharges		8,805
Constable Service Surcharges		4,537
Miscellaneous State Fines and Costs		18,190
Total receipts (Note 2)		1,561,592
Disbursements to Commonwealth (Note 3)		(1,561,592)
Balance due Commonwealth (District Court) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Commonwealth (District Court) for the period January 1, 2009 to December 31, 2011	$	-

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

DISTRICT COURT 30-3-02
CRAWFORD COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2011

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	$ 1,560,602
Department of Labor and Industry	990
Total	$ 1,561,592

4. Balance Due Commonwealth (District Court) For The Period January 1, 2009 To December 31, 2011

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

5. Magisterial District Judge Serving During Examination Period

Michael Rossi served at District Court 30-3-02 for the period January 1, 2009 to December 31, 2011.

Observation – Improper Assessment Of Costs

Our examination of the Crawford County District Courts revealed that the courts were assessing a $5 flat rate postage fee to cover the additional administrative costs related to mailing "miscellaneous mailers" sent by regular mail (including but not limited to warning letters, Rule 85 hearing notices, letters in response to wrong pleas, or other mailings necessitated by a defendant's failure to follow rules and/or procedures) in an Administrative Order signed on January 22, 1997. This fee was first imposed as a $2 fee, but was increased to $5 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 attainable and billable to the proper party to a cause of action.

Recommendation

We recommend that the court assess postage fees as intended by the appropriate state statutes.

Management's Response

No formal response was offered at this time.

EUGENE DEPASQUALE

AUDITOR GENERAL

DISTRICT COURT 30-3-02
CRAWFORD COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable Daniel P. Meuser
Secretary
Pennsylvania Department of Revenue

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

The Honorable Michael Rossi	Magisterial District Judge
The Honorable Francis Weiderspahn, Jr.	Chairperson of the Board of Commissioners
Mr. John L. Shuttleworth	District Court Administrator

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.