

# COMPLIANCE AUDIT

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## Municipal Court 05-0-03 Allegheny County, Pennsylvania For the Period January 1, 2016 to December 31, 2020

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October 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable C. Daniel Hassell  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have conducted a compliance audit of the Municipal Court 05-0-03, Allegheny County, Pennsylvania (Municipal Court), for the period January 1, 2016 to December 31, 2020 pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the municipal court's account. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

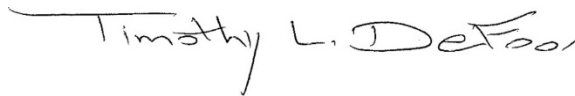
The municipal court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported and promptly remitted. The municipal court is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2016 to December 31, 2020, the municipal court, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes a summary of the municipal court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the municipal court's receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's municipal courts, and used the data to create the summary in the format required by the Department of Revenue. We also evaluated the accuracy of the data as part of our audit to conclude on the municipal court's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the municipal court's account. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the municipal court. We appreciate the courtesy extended by the Municipal Court 05-0-03, Allegheny County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive, flowing style.

August 30, 2021

Timothy L. DeFoor  
Auditor General

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MUNICIPAL COURT 05-0-03  
ALLEGHENY COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2020

The Department of Auditor General is mandated by Article IV, Section 401(c) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), to audit the accounts of each municipal court to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted.

Municipal Court 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 Municipal Court.

Total disbursements during the audit period are comprised as follows:

Municipal Court checks issued to:

Department of Revenue	<u>\$ 8,675,827</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

Various Magisterial District Judges served at Municipal Court 05-0-03 for the period January 1, 2016 to December 31, 2020.

The summary of receipts and disbursements on the following page 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 summary 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.

MUNICIPAL COURT 05-0-03  
 ALLEGHENY COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2016 TO DECEMBER 31, 2020

Receipts:

Department of Transportation	
Title 75 Fines	\$ 1,387,346
Motor Carrier Road Tax Fines	2,500
Overweight Fines	2,672
Commercial Driver Fines	490
Littering Law Fines	2,600
Child Restraint Fines	9,278
Department of Revenue Court Costs	1,495,438
Crime Victims' Compensation Bureau Costs	272,007
Crime Commission Costs/Victim Witness Services Costs	194,307
Domestic Violence Costs	76,423
Emergency Medical Service Fines	431,816
CAT/MCARE Fund Surcharges	1,191,840
Judicial Computer System Fees	855,877
Access to Justice Fees	343,212
Criminal Justice Enhancement Account Fees	28,422
Judicial Computer Project Surcharges	725,468
Constable Service Surcharges	22,961
Miscellaneous State Fines and Costs	<u>1,633,170</u>
Total receipts	8,675,827
Disbursements to Commonwealth	<u>(8,675,827)</u>
Balance due Commonwealth (Municipal Court) per settled reports	-
Audit adjustments	<u>                    </u>
Adjusted balance due Commonwealth (Municipal Court) for the period January 1, 2016 to December 31, 2020	<u><u>\$ -</u></u>

MUNICIPAL COURT 05-0-03  
ALLEGHENY COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2020

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the municipal court:

- Review the tickler reports for warrants and DL-38s daily and take appropriate action as required by the Manual. We further recommended that the court review warrant control reports and notify police or other officials to return warrants that are unserved for 120 days for summary traffic and non-traffic cases as recommended by the Manual.

During our current audit, we noted that the municipal court complied with our recommendations.

MUNICIPAL COURT 05-0-03  
ALLEGHENY COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2020

This report was initially distributed to:

**The Honorable C. Daniel Hassell**  
Secretary  
Pennsylvania Department of Revenue

**The Honorable H. Geoffrey Moulton, Jr.**  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania  
Administrative Office of Pennsylvania Courts

**The Honorable Rich Fitzgerald**  
County Executive of the Board of Commissioners

**The Honorable Chelsa Wagner**  
Controller

**Ms. Lori A. Churilla, CPA**  
Assistant Deputy Controller, Auditing

**Mr. Christopher H. Connors**  
District Court Administrator

**Ms. Angharad Stock**  
Deputy Court Administrator, Special Courts

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).