

# COMPLIANCE AUDIT

---

District Court 08-3-04  
Northumberland County, Pennsylvania  
For the Period  
January 1, 2019 to December 31, 2022

---

October 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Pat Browne  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have conducted a compliance audit of the District Court 08-3-04, Northumberland County, Pennsylvania (District Court), for the period January 1, 2019 to December 31, 2022, 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 District 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 District 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 District 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, 2019 to December 31, 2022, the District 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, except as noted in the finding listed below and discussed later in this report:

- Missing Case Files - Recurring.

This report includes a summary of the District Court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the District Court's receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's district 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 District 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. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the District Court and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the District Court 08-3-04, Northumberland 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 style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
September 26, 2023

## CONTENTS

	<u>Page</u>
Background.....	1
Summary Of Receipts And Disbursements .....	2
Finding And Recommendation:	
Finding - Missing Case Files - Recurring.....	3
Summary Of Prior Audit Recommendation .....	4
Report Distribution .....	5

DISTRICT COURT 08-3-04  
NORTHUMBERLAND COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

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 district court to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted.

District 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 District Court.

Total disbursements during the audit period are comprised as follows:

District Court checks issued to:

Department of Revenue	\$ 1,290,817
-----------------------	--------------

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

Michael Patrick Toomey served at District Court 08-3-04 for the period January 1, 2019 to December 31, 2022.

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.

DISTRICT COURT 08-3-04  
 NORTHUMBERLAND COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	326,258
Motor Carrier Road Tax Fines		278
Commercial Driver Fines		1,521
Littering Law Fines		467
Child Restraint Fines		2,688
Department of Revenue Court Costs		193,184
Crime Victims' Compensation Bureau Costs		19,074
Crime Commission Costs/Victim Witness Services Costs		13,768
Domestic Violence Costs		4,351
Department of Agriculture Fines		6,013
Emergency Medical Service Fines		69,512
CAT/MCARE Fund Surcharges		163,773
Judicial Computer System Fees		79,910
Access to Justice Fees		44,923
Criminal Justice Enhancement Account Fees		8,411
Judicial Computer Project Surcharges		131,117
Constable Service Surcharges		6,391
Miscellaneous State Fines and Costs		<u>219,178</u>
 Total receipts		 1,290,817
 Disbursements to Commonwealth		 <u>(1,290,817)</u>
 Balance due Commonwealth (District Court) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2019 to December 31, 2022	 \$	 <u><u>-</u></u>

DISTRICT COURT 08-3-04  
NORTHUMBERLAND COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding - Missing Case Files - Recurring**

We cited the issue of missing case files in the prior audit for the period January 1, 2015 to December 31, 2018. Our current audit found that the district court did not correct the issue.

Our audit of the district court required that certain case files be examined. There were 21 out of 128 case files needed for testing that were missing and office staff could not locate them.

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.

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 the prior audit. 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.

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.

**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.

**Management's Response**

The Court Administrator responded as follows:

There is new staff and a newly elected MDJ for this office. The new staff are being trained together in best practices and will be able to adjust accordingly to the needs of the office. The finding of recurring missing case files has been reviewed with the office manager and discussed with the newly elected MDJ. An updated procedure will be put in place to better track closed files and ensure files are stored properly.

**Auditor's Conclusion**

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

DISTRICT COURT 08-3-04  
NORTHUMBERLAND COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendation

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

- Initiate procedures to ensure that all cases are properly filed and contain appropriate documents as outlined in the Manual.

During our current audit, we noted that the district court did not comply with our recommendation. Please see the current year finding for additional information.



DISTRICT COURT 08-3-04  
NORTHUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

This report was initially distributed to:

**The Honorable Pat Browne**  
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 Michael Patrick Toomey**  
Common Pleas Judge

**The Honorable Samuel Schiccatano**  
Chairman of the Board of Commissioners

**The Honorable Chris Grayson**  
Controller

**Mr. Kevin F. O'Hearn**  
Court Administrator

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).