

COMPLIANCE AUDIT

District Court 09-3-03
Cumberland County, Pennsylvania
For the Period
January 1, 2019 to December 31, 2021

July 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Pat Browne
Acting Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have conducted a compliance audit of the District Court 09-3-03, Cumberland County, Pennsylvania (District Court), for the period January 1, 2019 to December 31, 2021, 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, 2021, 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 findings listed below and discussed later in this report:

- Inadequate Arrest Warrant Procedures - Recurring.
- Evidence Of Authorizing The Disposition Of Citations Was Not Available.

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 09-3-03, Cumberland 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
June 15, 2023

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DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

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	<u>\$ 2,105,925</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

Susan K. Day served at District Court 09-3-03 for the period January 1, 2019 to December 31, 2021.

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 09-3-03
 CUMBERLAND COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2021

Receipts:

Department of Transportation		
Title 75 Fines	\$	448,235
Motor Carrier Road Tax Fines		675
Overweight Fines		11,669
Commercial Driver Fines		5,250
Littering Law Fines		800
Child Restraint Fines		1,125
Department of Revenue Court Costs		195,942
Crime Victims' Compensation Bureau Costs		13,730
Crime Commission Costs/Victim Witness Services Costs		9,782
Domestic Violence Costs		3,632
Department of Agriculture Fines		4,193
Emergency Medical Service Fines		119,929
CAT/MCARE Fund Surcharges		285,325
Judicial Computer System Fees		94,653
Access to Justice Fees		50,187
Criminal Justice Enhancement Account Fees		3,804
Judicial Computer Project Surcharges		134,530
Constable Service Surcharges		6,121
Miscellaneous State Fines and Costs		<u>716,343</u>
 Total receipts		 2,105,925
 Disbursements to Commonwealth		 <u>(2,105,925)</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, 2021		 <u><u>\$ -</u></u>

DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Finding No. 1 - Inadequate Arrest Warrant Procedures - Recurring

We cited this issue of inadequate arrest warrant procedures in the previous audit, for the period January 1, 2016 to December 31, 2018. Our current audit found that the district court did not correct this issue.

Warrants 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.

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 ensure that warrants were returned or recalled when required. We tested 28 instances in which warrants were required to be returned or recalled. Our testing disclosed that 16 warrants were not returned or recalled timely. The time of issuance to the time of return ranged from 183 days to 795 days.

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

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 120 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.

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

Court staff stated that warrants were issued to a constable and the constable did not return warrants in a timely fashion. 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.

DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Finding No. 1 - Inadequate Arrest Warrant Procedures - Recurring (Continued)

Recommendation

We again recommend that the district court review the 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.

Management's Response

The Magisterial District Judge responded as follows:

I was made aware of previous Judge's practices and have instituted new procedures to avoid further audit issues.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct this issue. This is a recurring finding. It is imperative that the district court comply with our recommendation. Failure to implement the recommended procedures increases the potential for funds to be lost or misappropriated. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Finding No. 2 - Evidence Of Authorizing The Disposition Of Citations Was Not Available

During our audit of the district court's case files, we tested 35 traffic and non-traffic cases and six overweight cases with dispositions of not guilty, dismissed, discharged, or withdrawn; or cases that had a guilty plea disposition without an accompanying full payment. There was no evidence in 29 of the traffic and non-traffic cases and three overweight cases that the disposition was authorized by the Magisterial District Judge.

Good internal accounting controls ensure that there is evidence that the disposition on these cases were authorized by the Magisterial District Judge. The failure to follow this procedure increases the risk for funds to be lost or misappropriated.

Adherence to good internal controls would have ensured that there were adequate internal controls over citations.

According to court staff, the prior Judge would not sign off on all dispositions that required evidence of authorization of the disposition. Also, court staff stated that the prior Judge would not sign off on the disposition of the amended reduction for the overweight violations on the citation and the plea agreement when it was done at the window between the officer/lawyer and Judge.

Recommendation

We recommend that there is evidence that the Magisterial District Judge authorize the disposition of these cases and it is available for the audit.

Management's Response

The Magisterial District Judge responded as follows:

I was made aware of previous Judge's practices and have instituted new procedures to avoid further audit issues.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct this issue. It is imperative that the certification of disposition section of the citation be signed as evidence that the disposition was reviewed and authorized by the Magisterial District Judge. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Summary Of Prior Audit Recommendations

During our prior audit, we recommended 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 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 the district court did not comply with our recommendations. Please see the current year finding number one for additional information.

DISTRICT COURT 09-3-03
CUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

This report was initially distributed to:

Pat Browne
Acting 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 Daniel J. Freedman
Magisterial District Judge

The Honorable Gary Eichelberger
Chairperson of the Board of Commissioners

The Honorable Alfred Whitcomb
Controller

Ms. Melissa H. Calvanelli
District Court Administrator

This report is a matter of public record and is available online at 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.