

COMPLIANCE AUDIT

Central Arraignment Court

19-0-01

York County, Pennsylvania

For the Period

January 1, 2017 to December 31, 2020

August 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 Central Arraignment Court 19-0-01, York County, Pennsylvania (District Court), for the period January 1, 2017 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 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.

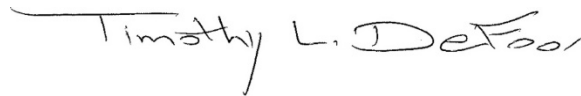
The court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported and promptly remitted. The 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, 2017 to December 31, 2020, the central arraignment 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 court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the 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 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 district court's account. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the court. We appreciate the courtesy extended by the Central Arraignment Court 19-0-01, York 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 22, 2021

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CENTRAL ARRAGNMENT COURT 19-0-01
YORK COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2017 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 district court to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted.

This is a central arraignment court where all of the “on call” Magisterial District Judges in York County perform their duties seven days per week, 24 hours a day. Therefore, various magisterial district judges served at Central Arraignment Court 19-0-01 for the period January 1, 2017 to December 31, 2020.

Kyle Benser served as Deputy District Court Administrator at Central Arraignment Court 19-0-01 for the period January 1, 2017 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.

The money collected by Central Arraignment Court 19-0-01 is disbursed to the district courts and the Clerk of Court of Common Pleas, as listed on the Summary. Commonwealth money is subsequently disbursed to the Department of Revenue by these offices.

CENTRAL ARRANGMENT COURT 19-0-01
 YORK COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts		\$	1,179,147.67
District Court 12-1-01	\$		250.00
District Court 19-1-01			102,222.05
District Court 19-1-02			69,358.64
District Court 19-1-03			37,891.80
District Court 19-1-04			119,682.02
District Court 19-1-05			87,270.13
District Court 19-2-01			65,547.82
District Court 19-2-02			63,689.70
District Court 19-2-03			49,837.66
District Court 19-2-04			118,590.29
District Court 19-2-05			79,080.77
District Court 19-3-01			33,369.98
District Court 19-3-03			43,966.36
District Court 19-3-04			23,919.41
District Court 19-3-05			18,029.07
District Court 19-3-06			29,537.87
District Court 19-3-07			57,397.80
District Court 19-3-09			75,472.00
District Court 19-3-10			30,614.57
District Court 19-3-11			52,878.73
District Court 51-3-03			500.00
Clerk of the Court of Common Pleas			<u>20,041.00</u>
 Total Disbursements		 \$	 <u>1,179,147.67</u>
 Balance of receipts versus disbursements for the period January 1, 2017 to December 31, 2020		 \$	 <u><u>-</u></u>

CENTRAL ARRAGNMENT COURT 19-0-01
YORK COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2017 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

Mr. Kyle Benser
Deputy District Court Administrator

The Honorable Julie L. Wheeler
President of the Board of Commissioners

The Honorable Gregory F. Bower
Controller

Mr. Paul O. Crouse
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.