

ATTESTATION ENGAGEMENT

District Court 23-0-01
Berks County, Pennsylvania
For the Period
January 1, 2015 to December 31, 2017

August 2019



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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

EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

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

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 23-0-01, Berks County, Pennsylvania (District Court), for the period January 1, 2015 to December 31, 2017 pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). The District Court's management is responsible for presenting this Statement in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above, for the period January 1, 2015 to December 31, 2017, is presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the District Court's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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.

We appreciate the courtesy extended by the District Court 23-0-01, Berks County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

July 17, 2019

CONTENTS

	<u>Page</u>
Financial Section:	
Statement Of Receipts And Disbursements.....	1
Notes To The Statement Of Receipts And Disbursements.....	2
Report Distribution	3

DISTRICT COURT 23-0-01
 BERKS COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2015 TO DECEMBER 31, 2017

Receipts: (Note 1) \$ 1,013,488.31

Disbursements:

Berks County Clerk of Court of Common Pleas	(51,860.00)	
Berks County Treasurer, Reading	(506.33)	
Magisterial District Court 23-1-01	(33,376.73)	
Magisterial District Court 23-1-02	(100,140.17)	
Magisterial District Court 23-1-03	(75,091.79)	
Magisterial District Court 23-1-05	(146,156.06)	
Magisterial District Court 23-1-06	(51,788.21)	
Magisterial District Court 23-2-01	(105,438.21)	
Magisterial District Court 23-2-02	(67,225.55)	
Magisterial District Court 23-2-03	(45,246.02)	
Magisterial District Court 23-2-04	(28,574.94)	
Magisterial District Court 23-3-01	(12,708.61)	
Magisterial District Court 23-3-02	(11,479.17)	
Magisterial District Court 23-3-03	(16,610.52)	
Magisterial District Court 23-3-04	(11,077.94)	
Magisterial District Court 23-3-05	(26,963.19)	
Magisterial District Court 23-3-06	(30,171.61)	
Magisterial District Court 23-3-07	(8,948.00)	
Magisterial District Court 23-3-09	(187,272.11)	
Magisterial District Court	(60.00)	
Magisterial District Court 56-3-01	(2,500.00)	
Miscellaenous	(250.00)	
	<hr/>	
Total Disbursements (Note 1)		<u>\$ (1,013,445.16)</u>
Excess receipts over disbursements		<u><u>\$ 43.15</u></u>

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

DISTRICT COURT 23-0-01
BERKS COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2017

1. Criteria

The Berks County Central Arraignment Court, District Court 23-0-01, serves as an after-hours emergency duty court to ensure the continual availability of an issuing authority in the Twenty-third Judicial District. The statement of Receipts and Disbursements provides a summary of receipts collected by District Court 23-0-01 on behalf of the Berks County district courts, the Berks County Clerk of the Court of Common Pleas and other participating parties, and subsequent disbursements of collected receipts to these entities as appropriate.

Receipts were recognized when received and disbursements were recognized when paid. Receipts consist of fines, costs, fees and surcharges collected by District Court 23-0-01 on behalf of the Berks County district courts, the Berks County Clerk of the Court of Common Pleas and other participating parties. The amounts of receipts assessed and collected are based on Pennsylvania laws and regulations. Disbursements consist of checks to the Berks County district courts, the Berks County Clerk of the Court of Common Pleas and other participating parties.

The entities receiving disbursements from District Court 23-0-01 subsequently remit money due to the Commonwealth, as determined by Pennsylvania laws and regulations, to the Pennsylvania Department of Revenue

2. Magisterial District Judges Serving During Examination Period

This is a central arraignment court where all of the “on call” Magisterial District Judges in Berks County perform their duties in the evenings and on weekends. Therefore, various Magisterial District Judges served at District Court 23-0-01 for the period January 1, 2015 to December 31, 2017.

DISTRICT COURT 23-0-01
BERKS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2017

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue

The Honorable Thomas B. Darr
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

Berks County Central Court
District Court 23-0-01

The Honorable Christian Y. Leinbach
Chairperson of the Board of Commissioners

The Honorable Sandy Graffius
Controller

Mr. Stephen A. Weber
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.