

# COMPLIANCE AUDIT

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District Court 38-1-16  
Montgomery County, Pennsylvania  
For the Period  
January 1, 2017 to December 31, 2019

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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 District Court 38-1-16, Montgomery County, Pennsylvania (District Court), for the period January 1, 2017 to December 31, 2019 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.

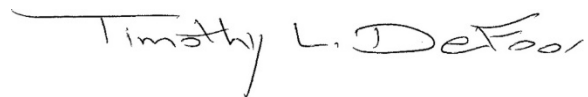
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported 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, 2017 to December 31, 2019, 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.

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 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 district court. We appreciate the courtesy extended by the District Court 38-1-16, Montgomery 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

August 10, 2021

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DISTRICT COURT 38-1-16  
MONTGOMERY COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2019

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>\$ 475,643</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

Margaret A. Hunsicker served at District Court 38-1-16 for the period January 1, 2017 to December 31, 2019.

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 38-1-16  
MONTGOMERY COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	36,688
Motor Carrier Road Tax Fines		6,701
Child Restraint Fines		170
Department of Revenue Court Costs		180,596
Crime Victims' Compensation Bureau Costs		9,166
Crime Commission Costs/Victim Witness Services Costs		6,614
Domestic Violence Costs		2,651
Emergency Medical Service Fines		5,497
CAT/MCARE Fund Surcharges		20,105
Judicial Computer System Fees		62,529
Access to Justice Fees		29,453
Criminal Justice Enhancement Account Fees		5,918
Judicial Computer Project Surcharges		79,147
Constable Service Surcharges		17,035
Miscellaneous State Fines and Costs		<u>13,373</u>
 Total receipts		 475,643
 Disbursements to Commonwealth		 <u>(475,643)</u>
 Balance due Commonwealth (District Court) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2017 to December 31, 2019	 \$	 <u><u>-</u></u>

DISTRICT COURT 38-1-16  
MONTGOMERY COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendation

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

- Review warrant control reports and notify police or other officials to return warrants that are unserved for 60 days (120 days as of December 2016) for summary traffic and non-traffic cases as recommended by the Manual.

During our current audit, we noted that the district court complied with our recommendation.

DISTRICT COURT 38-1-16  
MONTGOMERY COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2019

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 Margaret A. Hunsicker**  
Magisterial District Judge

**The Honorable Valerie A. Arkoosh**  
Chairperson of the Board of Commissioners

**The Honorable Karen Sanchez**  
Controller

**Michael R. Kehs, Esquire**  
District 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).