

# ATTESTATION ENGAGEMENT

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District Court 39-4-03  
Fulton County, Pennsylvania  
For the Period  
January 1, 2014 to December 31, 2016

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September 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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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 39-4-03, Fulton County, Pennsylvania (District Court), for the period January 1, 2014 to December 31, 2016 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, 2014 to December 31, 2016, 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*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the District Court 39-4-03, Fulton 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

August 23, 2018

Eugene A. DePasquale  
Auditor General

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DISTRICT COURT 39-4-03  
 FULTON COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2014 TO DECEMBER 31, 2016

Receipts:

Department of Transportation		
Title 75 Fines	\$	41,251
Motor Carrier Road Tax Fines		100
Commercial Driver Fines		3,250
Littering Law Fines		100
Child Restraint Fines		787
Department of Revenue Court Costs		193,059
Crime Victims' Compensation Bureau Costs		3,107
Crime Commission Costs/Victim Witness Services Costs		2,194
Domestic Violence Costs		808
Department of Agriculture Fines		1,100
Emergency Medical Service Fines		129,687
CAT/MCARE Fund Surcharges		211,633
Judicial Computer System Fees		106,824
Access to Justice Fees		27,227
Criminal Justice Enhancement Account Fees		666
Judicial Computer Project Surcharges		5,611
Constable Service Surcharges		80
Miscellaneous State Fines and Costs		927,080
		<hr/>
Total receipts (Note 2)		1,654,564
Disbursements to Commonwealth (Note 3)		<hr/> <u>(1,654,564)</u>
Balance due Commonwealth (District Court) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Commonwealth (District Court) for the period January 1, 2014 to December 31, 2016	\$	<hr/> <u>-</u>

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

DISTRICT COURT 39-4-03  
FULTON COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2014 TO DECEMBER 31, 2016

1. Criteria

The Statement of Receipts and Disbursements 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 Statement 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.

2. Receipts

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.

3. Disbursements

Total disbursements are comprised as follows:

District Court checks issued to:

Department of Revenue	<u>\$ 1,654,564</u>
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2014 To December 31, 2016

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

5. Magisterial District Judge Serving During Examination Period

Tamela M. Heming served at District Court 39-4-03 for the period January 1, 2014 to December 31, 2016.

DISTRICT COURT 39-4-03  
FULTON COUNTY  
OBSERVATION AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2014 TO DECEMBER 31, 2016

**Observation - Failure to Properly Assess Server Fees On Warrants**

Our examination of the Fulton County district courts revealed that the courts were assessing a \$60.00 flat server fee on all warrants issued to the Fulton County Sheriff. The courts were authorized to assess this cost beginning in August 2013, after discussion with the Fulton County Criminal Justice Advisory Board. This fee was adjusted off the balance due if the defendant made a payment prior to any action being completed by the Sheriff.

Our examination of District Court 39-4-03 included testing of 38 warrants, of which 17 were issued to the Fulton County Sheriff. Of these 17 warrants we found the following:

- 11 warrants had server fees assessed in the amount of \$60 which appear to have exceeded the statutorily-permitted amount. The Sheriff's Fee Act, 42 P.S. §21111, established a schedule of permissible fees which can be charged for issuing a warrant. The fee schedule lists the fee for receiving, docketing and returning a warrant at \$9.00 and \$30 if an arrest is made.
- 11 warrant case files did not contain a fee bill detailing and documenting the justification and approval of the \$60 fee assessment.

Server fees should be assessed according to the Sheriff's Fee Act. In addition, the fees must be documented to ensure that the service was actually performed. The documentation should include the date of service, type of service and any mileage incurred, when applicable.

Without proper documentation the potential is increased that defendants are being over assessed.

This condition existed because the district courts acted on the advice of the Fulton County Criminal Justice Advisory Board.

**Recommendations**

We recommend that server fees are assessed at the amounts established by the Sheriff Fee Act. In addition, the fees assessment should be documented in each case file to ensure that service was actually performed. Documentation should include the date and type of service performed.

**Management's Response**

No formal response was offered at this time.

**Auditor's Conclusion**

During our next examination, we will determine if the office complied with our recommendations.



DISTRICT COURT 39-4-03  
FULTON COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2014 TO DECEMBER 31, 2016

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the office:

- 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 60 days for summary traffic and non-traffic cases as required by the Manual.
- Obtain a validation from the bank as to the mix of cash and checks deposited. We further recommended that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.

During our current examination, we noted that the office complied with our recommendations.

DISTRICT COURT 39-4-03  
FULTON COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2014 TO DECEMBER 31, 2016

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

**The Honorable Tamela M. Heming**  
Magisterial District Judge

**The Honorable Stewart Ulsh**  
Chairperson of the Board of Commissioners

**The Honorable Harold L. Wissinger**  
Controller

**Mr. Mark Singer**  
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).