COMPLIANCE AUDIT

District Court 40-2-01

Indiana County, Pennsylvania

For the Period

January 1, 2016 to December 31, 2019

February 2021

Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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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 40-2-01, Indiana County, Pennsylvania (District Court), for the period January 1, 2016 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 that the district court complies 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, 2016 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 40-2-01, Indiana 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.

Timothy L. DeFoor

January 11, 2021

Timothy L. DeFoor
Auditor General

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DISTRICT COURT 40-2-01
INDIANA COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 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	$ 954,517

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

Guy B. Haberl served at District Court 40-2-01 for the period January 1, 2016 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 40-2-01
INDIANA COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:		
Department of Transportation		
Title 75 Fines	$	145,695
Overweight Fines		225
Littering Law Fines		13
Child Restraint Fines		218
Department of Revenue Court Costs		174,895
Crime Victims' Compensation Bureau Costs		61,948
Crime Commission Costs/Victim Witness Services Costs		44,179
Domestic Violence Costs		16,646
Department of Agriculture Fines		1,962
Emergency Medical Service Fines		40,336
CAT/MCARE Fund Surcharges		117,044
Judicial Computer System Fees		65,106
Access to Justice Fees		32,496
Criminal Justice Enhancement Account Fees		9,542
Judicial Computer Project Surcharges		107,069
Constable Service Surcharges		10,720
Miscellaneous State Fines and Costs		126,423
Total receipts		954,517
Disbursements to Commonwealth		(954,517)
Balance due Commonwealth (District Court) per settled reports		-
Audit adjustments		-
Adjusted balance due Commonwealth (District Court) for the period January 1, 2016 to December 31, 2019	$	-

DISTRICT COURT 40-2-01
INDIANA COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 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 Guy B. Haberl
Magisterial District Judge

The Honorable R. Michael Keith
Chairperson of the Board of Commissioners

Ms. Christy K Donofrio
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.