

# LIMITED PROCEDURES ENGAGEMENT

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District Court 45-3-03  
Lackawanna County, Pennsylvania  
For the Period  
January 1, 2019 to December 31, 2022

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October 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Pat Browne  
Secretary  
Pennsylvania Department of Revenue  
Harrisburg, PA 17128

We have conducted a limited procedures engagement (LPE) of District Court 45-3-03, Lackawanna County, Pennsylvania (District Court), for the period January 1, 2019 to December 31, 2022 pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c).

The objective of the LPE 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. The procedures we performed are summarized below.

- Obtained data from the Administrative Office of Pennsylvania Courts (AOPC) and the Pennsylvania Department of Revenue and determined whether:
  - Amounts provided by the AOPC match amounts received by the Department of Revenue.
  - The district court's distributions to the state agree with the data provided by the Department of Revenue.
- Compared collections by category of fines, fees, and surcharges for each year in the LPE period to prior year collections and determine the reason(s) for large or unusual variances.
- Obtained an understanding of internal controls related to the LPE objective.
- Determined the adequacy of the design and operating effectiveness of internal controls we considered significant to the LPE objective.
- Determined whether fine, fee, cost, and surcharge amounts were assessed in compliance with applicable laws.
- Evaluated deposits of collections for accuracy and timeliness.
- Determined whether disbursements were accurate.

Our LPE was limited to the areas 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 LPE objective. We believe that the evidence obtained provides a reasonable basis to support our LPE results.

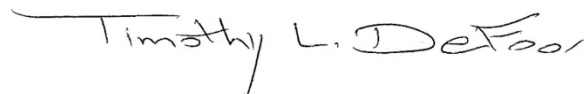
Based on the results of the procedures performed during our LPE nothing came to our attention indicating that the district court was out of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

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. Any adjustments that we considered necessary based on our procedures are disclosed in the *Proposed Auditor Adjustments* line of the summary; however, the scope of our LPE 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.

Our determination to perform an LPE for this period does not preclude the Department from conducting a compliance audit of the district court in subsequent periods.

The contents of this report were discussed with the management of the district court. We appreciate the courtesy extended by the District Court 45-3-03, Lackawanna County, to us during the course of our LPE. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor  
Auditor General  
September 26, 2023

## CONTENTS

	<u>Page</u>
Background.....	1
Summary Of Receipts And Disbursements .....	2
Report Distribution .....	3

DISTRICT COURT 45-3-03  
LACKAWANNA COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

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 LPE period are as follows:

District Court checks issued to:

Department of Revenue	<u>\$ 741,894</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

Sean P. McGraw served at District Court 45-3-03 for the period January 1, 2019 to December 31, 2022.

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 45-3-03  
LACKAWANNA COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	96,968
Motor Carrier Road Tax Fines		200
Overweight Fines		600
Commercial Driver Fines		1,000
Littering Law Fines		13
Child Restraint Fines		567
Department of Revenue Court Costs		147,194
Crime Victims' Compensation Bureau Costs		16,508
Crime Commission Costs/Victim Witness Services Costs		11,707
Domestic Violence Costs		4,374
Department of Agriculture Fines		100
Emergency Medical Service Fines		45,450
CAT/MCARE Fund Surcharges		108,023
Judicial Computer System Fees		52,616
Access to Justice Fees		31,408
Criminal Justice Enhancement Account Fees		7,481
Judicial Computer Project Surcharges		97,329
Constable Service Surcharges		6,171
Miscellaneous State Fines and Costs		114,185
		<hr/>
Total receipts		741,894
Disbursements to Commonwealth		<hr/> (741,894) <hr/>
Balance due Commonwealth (District Court) per settled reports		-
Audit adjustments		<hr/> -
Adjusted balance due Commonwealth (District Court) for the period January 1, 2019 to December 31, 2022	\$	<hr/> <hr/> -

DISTRICT COURT 45-3-03  
LACKAWANNA COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

This report was initially distributed to:

**The Honorable Pat Browne**  
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 Sean P. McGraw**  
Magisterial District Judge

**The Honorable Jerry Notarianni**  
Chairperson of the Board of Commissioners

**The Honorable Gary DiBileo**  
Controller

**Mr. Frank P. Castellano**  
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).