



DISTRICT COURT 05-2-16

ALLEGHENY COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2006 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable Steven H. Stetler
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 05-2-16, Allegheny County, Pennsylvania (District Court), for the period January 1, 2006 to December 31, 2007, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c). This Statement is the responsibility of the District Court's management. Our responsibility is to express an opinion on this Statement based on our examination.

Except as discussed in the fourth paragraph, 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. An examination includes examining, on a test basis, evidence supporting the Statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides 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)

As discussed in Finding Nos. 3 and 5, certain case files and manual receipts were not available for the examination. Without the presence of these records, we could not perform our standard examination testing. As a result, the scope of our examination of the District Court's statement of receipts and disbursements was limited, and we were unable to satisfy ourselves by other examination procedures.

In our opinion, except for the effects of the matters noted in the preceding paragraph, if any, the Statement referred to above presents, in all material respects, the operations of the District Court as it pertains to receipts made on behalf of the Commonwealth for the period ended December 31, 2007, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statement and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Court's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the District Court's Statement that is more than inconsequential will not be prevented or detected by the District Court's internal control. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statement:

- Misappropriation Of Funds Totaling \$54,049.
- Inadequate Controls Over The Checking Account.
- Missing Case Files.

Independent Auditor's Report (Continued)

- Inadequate Segregation Of Duties.
- Inadequate Internal Controls Over Receipts.
- Inadequate Arrest Warrant And DL-38 Procedures.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statement will not be prevented or detected by the District Court's internal control. Our consideration of the internal control over reporting on the Statement would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider the first five bulleted deficiencies to be material weaknesses.

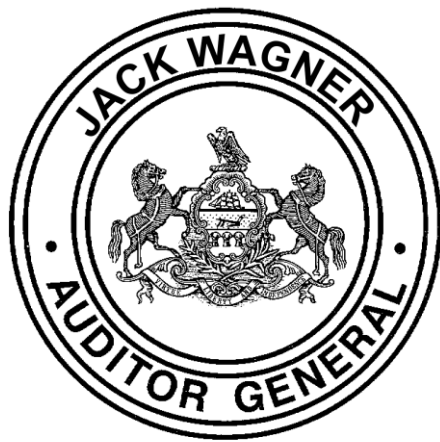
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We are concerned in light of the District Court's failure to correct previously reported findings regarding inadequate controls over the checking account, missing case files, and receipts, and inadequate arrest warrant and DL-38 procedures. Additionally, during our current examination, we noted several significant weaknesses that include misappropriation of funds totaling \$54,049 and inadequate segregation of duties that need corrective action. These significant deficiencies increase the risk for funds to be lost, stolen, or misappropriated. The District Court should strive to implement the recommendations and corrective actions noted in this examination report.

This report is intended solely for the information and use of the Pennsylvania Department of Revenue, the Administrative Office of Pennsylvania Courts, and the District Court and is not intended to be and should not be used by anyone other than these specified parties.

September 12, 2008

JACK WAGNER
Auditor General



DISTRICT COURT 05-2-16
 ALLEGHENY COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2006 TO DECEMBER 31, 2007

Receipts:

Department of Transportation		
Title 75 Fines	\$	127,090
Overweight Fines		4,677
Commercial Driver Fines		1,024
Littering Law Fines		614
Child Restraint Fines		725
Department of Revenue Court Costs		104,293
Crime Victims' Compensation Bureau Costs		13,012
Crime Commission Costs/Victim Witness Services Costs		9,318
Department of Public Welfare		
Domestic Violence Costs		3,608
Attend Care Fines		102
Fish and Boat Commission Fines		50
Game Commission Fines		1,065
Department of State Fines		1,000
Emergency Medical Service Fines		46,946
CAT/MCARE Fund Surcharges		142,289
Judicial Computer System Fees		51,786
Access to Justice Fees		12,706
Constable Service Surcharges		3,474
Firearm Education and Training Costs		5
State Police Crime Lab Fees		38
Miscellaneous State Fines		250
		<hr/>
Total receipts (Note 2)	\$	524,072
Disbursements to Commonwealth (Note 3)		<hr/> <u>(524,072)</u>
Balance due Commonwealth (District Court) per settled reports (Note 4)		-
Examination adjustments		<hr/> <u>-</u>
Adjusted balance due Commonwealth (District Court) for the period January 1, 2006 to December 31, 2007	\$	<hr/> <u><u>-</u></u>

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

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

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	\$ 524,072
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4. Balance Due Commonwealth (District Court) For The Period January 1, 2006 To December 31, 2007

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

5. Magisterial District Judges Serving During Examination Period

Various Magisterial District Judges served at District Court 05-2-16 for the period January 1, 2006 to December 31, 2007.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 1 – Misappropriation Of Funds Totaling \$54,049

In November 2007, we were contacted by the Allegheny County Court Administrator's Office and notified that District Court 05-2-16 was not making all of its deposits.

Our examination revealed that a former secretary failed to make required disposition of funds totaling \$54,049. Of this amount, \$10,005 remains unaccounted for. The former secretary used three different methods to misappropriate the funds. These methods are outlined below:

- Failure to Deposit All Money Collected for the Day - Our examination disclosed 27 deposits totaling \$51,831 were not deposited in the bank by the former secretary. After the former secretary was removed from office, she gave the court administrator's office checks and a small amount of cash from collections dating back to September 2007 totaling \$44,044. This amount was deposited on November 21, 2007 and November 27, 2007. The net amount still missing is \$7,787 in cash.
- Baseless Voiding of Cash Collections - Our testing revealed that there were cash receipts totaling \$1,164 which were voided for no apparent reason. By voiding the receipts, it created an entry into the computer system as if the money was not collected. The cash collected from these voided cash receipts was misappropriated.
- Skimming - Our testing disclosed collections of \$1,054 that were never entered into the computer system or deposited into the bank. We substantiated that these collections were receipted on unauthorized handwritten receipts.

Good internal accounting controls ensure that:

- All cash and checks received are properly recorded in the computer system and deposited intact as received on a daily basis and an official receipt should always be given to the payer.
- Receipts are only voided when there is a valid reason. The reason should be clearly documented in the case file. Voids should be confirmed as valid by office management.
- Only official receipts generated by the Magisterial District Judge System are used.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 1 - Misappropriation Of Funds Totaling \$54,049 (Continued)

- The daily cash balancing report, which summarizes total cash and total checks for the day, is reviewed and compared to the deposit slip by the Magisterial District Judge or someone other than the employee preparing the deposit slip.
- The employee who is responsible to make the deposit actually makes the deposit in the bank. This can be accomplished by having a different office employee confirming that the deposit was made by reviewing the validated bank deposit slip the following day.

Inadequate Controls Over The Checking Account, as stated in Finding No. 2 and Inadequate Segregation Of Duties, as stated in Finding No. 4, of this report, enabled the fraud scheme to occur and not be detected timely.

Without a good system of internal accounting controls, the potential that funds could be lost, stolen, or misappropriated significantly increases.

This matter was referred to the District Attorney's office.

Recommendations

We recommend that Allegheny County Officials determine what action(s) should be taken to recover these funds. Furthermore, we recommend that the district court establish and implement adequate internal controls over receipts as noted above.

Management's Response

The Manager of Magisterial District Courts responded as follows:

This theft occurred because the same employee was responsible for taking the deposit to the bank and reconciling the checking account. There is now a division of duties in that court.

Auditor's Conclusion

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

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 2 - Inadequate Controls Over The Checking Account

Our review of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations had not been prepared since August 2007.
- There was no adequate accountability over undisbursed funds.
- A listing of outstanding checks was not maintained.

The misappropriation of funds outlined in Finding No. 1 is a direct result of this condition. If the internal controls noted below were performed, the fraudulent activity would have been detected sooner.

A good system of internal controls ensures that:

- Bank reconciliations are prepared accurately and on a monthly basis.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the District Court is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available cash on hand should equal unpaid obligations.
- Funds are disbursed timely and accurately. Once a case has been disposed, funds held in escrow should be transferred to the appropriate account or disbursed immediately.
- Adequate procedures are established to follow-up on all stale checks. If a check is outstanding for a period of 90 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.

Without a good system of internal controls over the bank account, the potential is increased that funds could be lost, stolen, or misappropriated and not detected timely.

The condition of not preparing bank reconciliations properly was cited in the prior audit for the period ending December 31, 2005.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 2 - Inadequate Controls Over The Checking Account (Continued)

Recommendation

We again recommend that the District Court establish and implement an adequate system of internal controls over the bank account as noted above.

Management's Response

The Manager of Magisterial District Courts responded as follows:

Creating the deposit, taking it to the bank, and reconciling the checking account are now performed by different employees. Additionally, the magisterial district judge checks each deposit slip against the deposit report.

Auditor's Conclusion

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

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 3 - Missing Case Files

Our examination of the district court required that certain case files be examined. We encountered considerable difficulty in locating a number of case files. Of 317 case files needed for our testing, 178 could not be located.

In order for an entity to have an efficient record-keeping system, each court document must be filed timely and properly. Additionally, the *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) outlines the proper filing procedures for all district courts to follow.

The failure to follow these guidelines resulted in case file documents being lost, misfiled or intentionally destroyed. Additionally, collections associated with missing case files and documents could have been misappropriated.

Adherence to the uniform internal control polices and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over case files.

This condition was cited in the prior audit ending December 31, 2005.

Recommendation

We again recommend that the district court initiate procedures to ensure that all cases are properly filed and contain appropriate documents as outlined in the Manual.

Management's Response

The Manager of Magisterial District Courts responded as follows:

Case files that were missing contained instances of changed dispositions or voided receipts that were attributable to employee theft.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the district court initiate procedures to ensure that all cases are properly filed and contain documents as outlined in the Manual.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 4 - Inadequate Segregation Of Duties

Our examination disclosed that one employee in the district court performed more than one of the following functions:

- Collecting money.
- Entering collection information into the computer system.
- Issuing receipts.
- Making voided transactions adjustments.
- Preparing deposit slips.
- Making the deposit.

Additionally, there were poor internal controls over the bank account. See Finding No. 2.

A good system of internal control requires adequate segregation of duties. In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash, make voided transaction adjustments, and follow up on citations. These duties should be segregated and rotated daily. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily and confirm that deposits in the bank were made by reviewing the validated deposit slip daily. The reviewer should sign and date the records and documents reviewed.

This condition existed because office personnel were not cross-trained. Additionally, duties involving the handling of cash and maintaining accounting records were not rotated daily.

The failure to have adequate segregation of duties contributed to the fraud noted in finding No. 1.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 4 - Inadequate Segregation Of Duties (Continued)

Recommendation

We recommend that the district court provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash, making voided transaction adjustments, monitoring follow-up procedures on citations, and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

Management's Response

The Manager of Magisterial District Courts responded as follows:

Many of the issues related to this finding were brought about by a chronic shortage of staff in the court. The court is fully staffed at this time.

Auditor's Conclusion

Although we recognize the district court's concerns about staffing, it is imperative that segregation of duties be maintained in order that misappropriation is prevented or timely detected.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 5 - Inadequate Internal Controls Over Receipts

The Administrative Office of Pennsylvania Courts' (AOPC) policies require computer downtime manual receipts to be issued in the event of a temporary power loss to the district court's computer system. When the computer system is operating again, the computer downtime manual receipt is replaced by an official computer-generated receipt and included in the daily receipts. When the AOPC's policies are not followed, the risk that funds received by the District Court could be lost, stolen, or misappropriated increases.

Our examination disclosed that there were 89 computer downtime manual receipts that could not be located and were unavailable for our examination.

Additionally, on January 18, 2008, auditors observed an employee receive monies over the counter without immediately receipting the collection.

The *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) establishes the uniform written internal control policies and procedures for all district courts. The Manual requires that downtime manual receipts be issued in the event of a temporary power loss to the computer system. When the computer system is not operational, the receipt and log sheet should be filled out for each receipt number and the initials of the employee receiving the payment should be documented on the log sheet. The receipts should be used in numerical order; the log sheet should be filled out using the appropriate receipt number; a copy of that receipt should be given to the remitter; and the second copy of the receipt should be kept, along with the associated log, in a secure location. When the computer system is running again, the second copy of the receipt should be attached to the new system-generated receipt and placed in the case file and the date the payment was entered into the system should be documented on the log sheet. Additionally, all unused downtime manual receipts should be secured and available for audit.

Good internal accounting controls ensure that:

- Computer downtime manual receipts are accounted for and maintained.
- All monies are immediately receipted upon collection.

Adherence to good internal accounting controls and the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over collections.

The condition of computer downtime manual receipts not being available for examination was cited in the prior audit report ending December 31, 2005.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 5 - Inadequate Internal Controls Over Receipts (Continued)

Recommendations

We again recommend that computer downtime manual receipts are accounted for and maintained as required by the Manual. We further recommend that the district court receipt all monies immediately upon collection as required by good internal accounting controls.

Management's Response

The Manager of Magisterial District Courts responded as follows:

One of the ways in which the clerk stole from the court was that she gave out manual receipts and did not enter payments into the computer. Manual receipts issued by one employee are now initialed by another.

Auditor's Conclusion

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

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 6 - Inadequate Arrest Warrant And DL-38 Procedures

Warrants and Requests For Suspension Of Operating Privileges (DL-38s) are used to enforce the collection of monies on traffic and non-traffic cases in which defendants failed to make payments when required. A Warrant of Arrest (AOPC 417) is used to authorize an official to arrest a defendant, to collect fines and costs from the defendant after a disposition, or to collect collateral for a trial. If the defendant does not respond within ten days to a citation or summons, a Warrant of Arrest may be issued. A Request for Suspension of Driving Privileges for Failure to Respond to a Citation or Summons or Pay Fines and Costs Imposed (AOPC 638A) is used to notify the defendant in writing that his/her license will be suspended if he/she fails to respond to the traffic citation or summons. A DL-38 cannot be issued for a parking violation.

During our testing of warrant procedures, we noted that warrant procedures established by the *Magisterial District Judge Automated Office Clerical Procedures Manual* (Manual) were not always followed. The Magisterial District Judge did not consistently issue warrants when required. We tested 16 instances in which a warrant was required to be issued. Our testing disclosed that 2 were not issued timely and 12 were not issued at all. The time of issuance ranged from 143 days to 157 days.

Furthermore, we tested eight instances in which a DL-38 was required to be issued. Our testing disclosed that five were not issued timely. The time of issuance ranged from 71 days to 136 days.

The Manual establishes the uniform written internal control policies and procedures for all district courts.

Warrant Issuance Procedures: The Manual states that on October 1, 1998, new warrant procedures took effect for summary cases. Amendments were made to Pa.R.Crim.P. Rules 430, 431, 454, 455, 456, 460, 461, and 462. To comply with the new changes, the Notice of Impending Warrant (AOPC A418) was created with the purpose of informing the defendant that failure to pay the amount due or to appear for a Payment Determination Hearing will result in the issuance of an arrest warrant. The defendant is also informed that his/her response must be made within ten days of the date of the notice.

According to Pa.R.Crim.P. Rule 430, a Notice of Impending Warrant may be issued in a post-disposition summary case for any of the following reasons:

- A guilty disposition is recorded and no payment is made or a time payment schedule is not created.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
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JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 6 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)

- A guilty disposition is recorded and a previously deposited collateral payment, when applied, does not pay the case balance in full.
- A guilty disposition is recorded and the defendant defaults on a time payment schedule.

According to Pa.R.Crim.P. 430, a warrant SHALL be issued in a summary case for any of the following reasons (a Notice of Impending Warrant is not necessary for the following):

- The defendant has failed to respond to a citation or summons that was served either personally or by certified mail, return receipt requested.
- The citation or summons is returned undeliverable.
- The Magisterial District Judge has reasonable grounds to believe that the defendant will not obey a summons.

DL-38 Procedures: The Manual states that once a citation is given to the defendant or a summons is issued, the defendant has ten days to respond. If on the eleventh day, the defendant has not responded, 75 Pa.C.S.A. §1533 requires that the defendant be notified that he/she has fifteen days from the date of notice to respond to the citation/summons before his/her license is suspended. In accordance with Section 1533 of the *Pennsylvania Vehicle Code*, the defendant has 15 days to respond to the defendant's copy of the DL-38. If the defendant does not respond by the fifteenth day, the Magisterial District Judge's office shall notify the Pennsylvania Department of Transportation by issuing the appropriate License Suspension Request (AOPC 638B,D,E).

In addition, 75 Pa.C.S.A. §1533 also requires a post-disposition DL-38 (AOPC 638B/E) be issued if the defendant neglects to pay fines and costs imposed at the time of disposition, or fails to make a scheduled time payment.

The failure to follow warrant and DL-38 procedures when required increases the risk for funds to be lost, stolen, or misappropriated, and in uncollected fines and unpunished offenders.

Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over warrants and DL-38s.

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
FINDINGS AND RECOMENDATIONS
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

Finding No. 6 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)

This condition was cited our two previous audit reports, the most recent ending December 31, 2005.

Recommendation

We again recommend that the district court review the tickler reports for warrants and DL-38s daily and take appropriate action as required by the Manual.

Management's Response

The Manager of Magisterial District Courts responded as follows:

DL-38's and warrants are now issued on a timely basis.

Auditor's Conclusion

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

DISTRICT COURT 05-2-16
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2006 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Steven H. Stetler
Secretary
Pennsylvania Department of Revenue

The Honorable Zygmunt Pines
Court Administrator of Pennsylvania
Administrative Office of Pennsylvania Courts

District Court 05-2-16
Allegheny County
343 Old Curry Hollow Road
Pittsburgh, PA 15236

The Honorable Mark Patrick Flaherty	Controller
The Honorable Dan Onorato	Allegheny County Chief Executive
Mr. Raymond L. Billotte	Court Administrator

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