



DISTRICT COURT 24-1-03

BLAIR COUNTY

EXAMINATION REPORT

FOR THE PERIOD

JANUARY 1, 2004 TO SEPTEMBER 30, 2007

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Independent Auditor's Report

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

We have examined the accompanying statement of receipts and disbursements (Statement) of District Court 24-1-03, Blair County, Pennsylvania (District Court), for the period January 1, 2004 to September 30, 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.

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)

In our opinion, 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 September 30, 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:

- Misappropriated Funds Of \$35,051.
- Inadequate Segregation Of Duties.
- Required Downtime Manual Receipt Procedures Were Not Always Followed.
- Inadequate Arrest Warrant And DL-38 Procedures.

Independent Auditor's Report (Continued)

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 three 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 receipts, inadequate computer downtime manual receipt procedures, and inadequate arrest warrant and DL-38 procedures. Additionally, during our current examination, we noted an inadequate segregation of duties. These significant deficiencies resulted in the misappropriation of funds noted in Finding No. 1. 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.

May 12, 2008

JACK WAGNER
Auditor General



DISTRICT COURT 24-1-03
 BLAIR COUNTY
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Receipts:

| | | |
|---|----|------------------------|
| Department of Transportation | | |
| Title 75 Fines | \$ | 79,788 |
| Motor Carrier Road Tax Fines | | 25 |
| Overweight Fines | | 975 |
| Littering Law Fines | | 459 |
| Child Restraint Fines | | 186 |
| Department of Revenue Court Costs | | 80,828 |
| Crime Victims' Compensation Bureau Costs | | 23,846 |
| Crime Commission Costs/Victim Witness Services Costs | | 17,492 |
| Domestic Violence Costs | | 6,906 |
| Game Commission Fines | | 273 |
| Emergency Medical Service Fines | | 25,594 |
| CAT/MCARE Fund Surcharges | | 80,193 |
| Judicial Computer System Fees | | 39,226 |
| Access to Justice Fees | | 8,338 |
| Constable Service Surcharges | | 4,101 |
| Department of Labor and Industry Fines | | 21,809 |
| State Police Crime Lab Fees | | 700 |
| Miscellaneous State Fines | | 200 |
| | | <hr/> |
| Total receipts (Note 2) | \$ | 390,939 |
| Disbursements to Commonwealth (Note 3) | | <hr/> <u>(390,939)</u> |
| Balance due Commonwealth (District Court) per settled reports (Note 4) | | - |
| Examination adjustments | | <hr/> - |
| Adjusted balance due Commonwealth (District Court) January 1, 2004 to September 30, 2007 | \$ | <hr/> <hr/> - |

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

DISTRICT COURT 24-1-03
BLAIR COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 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 | \$ 390,939 |
|-----------------------|------------|

4. Balance Due Commonwealth (District Court) For The Period January 1, 2004 To September 30, 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

Kenneth Leroy Garman served at District Court 24-1-03 for the period January 1, 2004 to January 1, 2006.

Jeffrey P. Auker served at District Court 24-1-03 for the period January 2, 2006 to September 30, 2007.

DISTRICT COURT 24-1-03
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 1 - Misappropriated Funds Of \$35,051

While conducting our examination of District Court 24-1-03, we determined that 33 days of receipts totaling \$35,051 had been misappropriated during the period January 1, 2004 through September 30, 2007. Of the \$35,051 that was misappropriated, \$23,685 was subsequently deposited in the district court's bank account after we began our examination. However, \$11,366 remains unaccounted for. The misappropriation occurred when daily receipts were not deposited in the bank at the end of the business day as required by good internal accounting controls and the *Magisterial District Judge Automated Office Clerical Procedures Manual*.

Our examination revealed the following regarding the deposits made subsequent to the start of our examination on September 21, 2007:

- On September 21, 2007, a secretary in the district court deposited \$13,054 into the district court's bank account. This amount represents receipts accepted by the court on 21 separate days that were not deposited into the bank at the end of the day collected.
- On September 24, 2007, a secretary deposited \$6,765 into the district court's bank account. This amount represents receipts accepted by the court on 8 separate days that were not deposited into the bank at the end of the day collected.
- On September 28, 2007, the secretary left employment with the district court. On October 19, 2007, the district court received collections totaling \$3,866 in the mail from the former secretary and deposited these collections into the bank. This amount represents receipts accepted by the court on 4 separate days that were not deposited at the end of the day collected.

The deposits made on these three dates (September 21, September 24, and October 19) represent 33 days of receipts that should have been deposited into the bank at the end of the day receipted but were not. The time lapse from the date of receipt to the date of deposit for these 33 days of receipts ranged from 90 days to 541 days (3 months to 1 and a half years).

In addition to the misappropriated receipts outlined above, we examined receipts collected during 197 additional days to determine whether daily receipts were deposited at the end of each day. Our examination disclosed significant time lapses from the date of receipt to the date of the deposit. Our testing disclosed that in addition to the 33 days of receipts that had been misappropriated, there were 197 days of receipts that were not deposited at the end of the day they were receipted. The time lapses were as follows:

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BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 1 - Misappropriated Funds Of \$35,051 (Continued)

- 119 had a time lapse of 2 days to 4 days from the date of receipt to the subsequent date of deposit.
- 49 had a time lapse of 5 days to 10 days from the date of receipt to the subsequent date of deposit.
- 19 had a time lapse of 11 days to 50 days from the date of receipt to the subsequent date of deposit.
- 10 had a time lapse of 51 days to 543 days from the date of receipt to the subsequent date of deposit.

Good internal accounting controls require that all monies collected be deposited in the bank at the end of every day. 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:

All money, including partial payments received by the Magisterial District Judge office (e.g. cash, checks, and money orders), must be deposited in the bank at the end of every business day. A bank night depository may be used by all (night) courts as well as by any court that cannot get to the bank during banking hours. Money should not be taken home, left in the office overnight, or unattended. The Daily Cash Balancing procedure must be completed every day.

In addition, documentation should be maintained that verifies which employee is responsible for making the deposit. Another office employee or the magisterial district judge should confirm that the deposit was made by reviewing the validated bank deposit slip for the daily collection.

Without a good system of safeguarding funds for deposit, potential significantly increases that funds could be lost, stolen, or misappropriated.

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 collections.

The condition of Inadequate Segregation Of Duties, as stated in Finding No. 2 of this report, contributed to the fraud occurring and not being detected timely.

The condition of receipts not always deposited on the same day as collected was cited in our last two audit report periods, the most recent ending December 31, 2003.

DISTRICT COURT 24-1-03
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 1 - Misappropriated Funds Of \$35,051 (Continued)

A former secretary pled guilty to the charge of Theft By Failure To Make Required Disposition Of Funds on November 18, 2008. The secretary was sentenced to 5 years' probation and has paid restitution in the amount of \$11,366.

Recommendation

We again recommend that the district court establish and implement adequate internal controls over receipts as noted above.

Management's Response

The Magisterial District Judge responded as follows:

The new procedures instituted by the Magisterial District Judge and staff are as follows:

- Common cash drawer and transactions are removed from the public counter area.
- Office staff handle individual payment transactions at their desks.
- Office staff have their own individual bank at their work stations.
- Office staff alternate doing the daily deposit listing.
- The Magisterial District Judge takes the deposit to the bank daily, unless unavailable, then other staff do so.
- The Magisterial District Judge checks and approves the deposit against the deposit listing the next business day.
- No money is left in the office during off hours. Off hours money (bail, etc.) goes into a night deposit for inclusion in the next regular deposit.
- Office is secured when unattended.
- Locks and keys were changed to restrict access.

Auditor's Conclusion

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

DISTRICT COURT 24-1-03
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 2 - Inadequate Segregation Of Duties

Our audit disclosed that one employee in the district court was responsible for performing the following functions:

- Opening mail.
- Collecting cash, entering collection information into the computer system, and issuing receipts.
- Preparing deposit slips.
- Reconciling the bank account.
- Summarizing accounting records.
- Issuing DL-38s (Suspension Notices) and warrants.

Adequate segregation of duties ensures that the office's system of internal control is followed and not evaded.

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 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. The reviewer should sign and date the records and documents reviewed. The reviewer should also inspect the tickler reports generated by the computer system to investigate why certain citations have not been issued DL-38s or warrants.

Without adequate segregation of duties, internal controls can be circumvented which increases the possibility that funds could be lost, stolen, or misappropriated. In this examination, inadequate segregation of duties created an environment to allow a significant amount of funds to be misappropriated.

DISTRICT COURT 24-1-03
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 2 - 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 and maintaining the accounting records for the cash and monitoring follow-up procedures on citations. As an alternative and/or additional control, someone independent from the handling of cash, the accounting records and the review of tickler reports related to follow-up procedures on citations, 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 Magisterial District Judge responded as follows:

The office staff initiated a plan to teach and learn all aspects of one another's job duties. Each month staff will alternate doing criminal reports, civil summary reports, traffic/non-traffic reports, mail sorting, etc.

Auditor's Conclusion

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

DISTRICT COURT 24-1-03
BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 3 - Required Computer Downtime Manual Receipt Procedures Were Not Always Followed

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 required computer downtime manual receipt procedures were not always followed. Of 32 receipts tested, we noted the following:

- There were two instances in which the computer receipt was not generated timely after the issuance of the corresponding downtime manual receipt. The time lapse from the date of the computer downtime manual receipt to the corresponding computer receipt ranged from 2 to 23 days.
- There were nine instances in which the computer downtime manual receipt was not completed properly.
- There were two instances in which the computer downtime manual receipt log was not completed properly.
- There were ten instances in which the computer downtime manual receipt number was not entered into the computer when the corresponding computer receipt was generated.

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. The receipt and log sheet should be filled out for each receipt number. The log should document the initials of the employee receiving the payment and the date the payment was entered on the system. 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 attached to the new system-generated receipt and placed in the case file, and the receipts should be kept, along with the associated log, in a secure location. Additionally, the Manual requires that when a manual receipt number is issued, the manual receipt number should be entered in the manual receipt number field when creating the computer receipt. This will link the manual receipt to the computer receipt.

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Finding No. 3 - Required Computer Downtime Manual Receipt Procedures Were Not Always Followed (Continued)

Good internal accounting controls ensure that:

- Computer receipts are generated timely after the issuance of the corresponding computer downtime manual receipts.
- All required information is recorded on the computer downtime manual receipt, including date issued, date filed, citation number, signature of the person receiving the payment, remitter name, docket number, payment source, and payment method.
- All required docket information is properly recorded on the computer downtime manual receipts log sheet.
- Computer downtime manual receipt numbers are entered in the manual receipt number field on the computer when the corresponding computer receipts are generated.

These conditions existed because the district court failed to establish and implement an adequate system of internal controls over computer downtime manual receipts.

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

The conditions of the manual receipt not being completed properly and the computer downtime manual receipt number not being entered into the computer system were cited in our last two audit report periods, the most recent ending December 31, 2003.

Recommendation

We again recommend that the district court establish and implement an adequate system of internal controls over computer downtime manual receipts as noted above.

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JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 3 - Required Computer Downtime Manual Receipt Procedures Were Not Always
Followed (Continued)

Management's Response

The Magisterial District Judge responded as follows:

The staff and I reviewed and also discussed the policy and procedure for use and processing of manual receipts. The staff also knows that after using a manual receipt, to enter notice of payment into the computer at the earliest time possible. Staff will also cross reference the manual receipt number with the computer receipt number. Staff will then place receipts into the proper case file.

Auditor's Conclusion

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

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BLAIR COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 4 - Inadequate Arrest Warrant And DL-38 Procedures

Warrants and 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, or 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 DL-38 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 district court did not consistently issue warrants when required. Of our sample testing of 32 warrants required to be issued, 2 warrants were not issued timely and 30 warrants were not issued at all. The time of issuance ranged from 225 days to 459 days.

Furthermore, we noted that in 18 cases tested in which a DL-38 should have been issued, 5 were not issued timely and 13 were not issued at all. The time of issuance ranged from 141 days to 604 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.

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FINDINGS AND RECOMMENDATIONS
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JANUARY 1, 2004 TO SEPTEMBER 30, 2007

Finding No. 4 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)

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.
- 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.

outstanding warrants should be returned to the Magisterial District Judge's office within 60 days of issuance. Returned warrants can either be recorded in the Magisterial District Judge System (MDJS) as unserved, if the defendant is unable to be located; or they can be recalled for reissue, if the server has not exhausted all means of finding the defendant.

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).

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Finding No. 4 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)

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 an adequate internal control over warrants and DL-38s.

This finding was cited in our last two audit periods, the most recent ending December 31, 2003.

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.

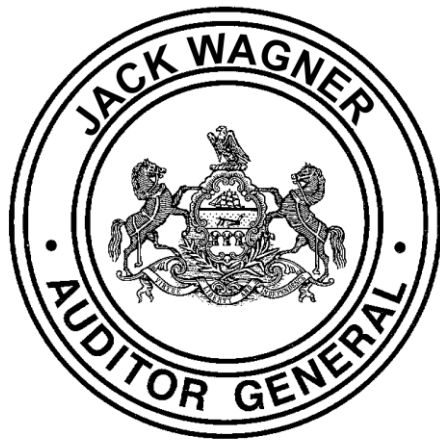
Management's Response

The Magisterial District Judge responded as follows:

The staff and I discussed proper sequence and policies applicable to pre-warrants, warrants, and DL-38s. A new procedure was established for timely attention to, and entry of current arrest warrants and DL-38s. We are current for 2007/2008. All the staff is maintaining and issuing warrants and DL-38s for this year. One new staff person is assigned to regularly issue and work on backlog of arrest warrants and DL-38s from previous audit periods.

Auditor's Conclusion

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



DISTRICT COURT 24-1-03
BLAIR COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2004 TO SEPTEMBER 30, 2007

This report was initially distributed to:

The Honorable Stephen H. Stetler
Secretary
Pennsylvania Department of Revenue

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

District Court 24-1-03
Blair County
615 4th Street
Altoona, PA 16602

The Honorable Jeffrey P. Auker

Magisterial District Judge

Mr. Michael D. Reighard

District Court Administrator

The Honorable Terry Tomassetti

Chairman of the Board of Commissioners

The Honorable Richard J. Peo

Controller

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.