

# ATTESTATION ENGAGEMENT

---

District Court 09-3-01  
Cumberland County, Pennsylvania  
For the Period  
January 1, 2016 to December 31, 2018

---

December 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

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 09-3-01, Cumberland County, Pennsylvania (District Court), for the period January 1, 2016 to December 31, 2018, 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, 2016 to December 31, 2018, 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 over reporting on the Statement 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the finding listed below, that we consider to be a significant deficiency:

- Evidence Of Authorizing The Disposition Of Citations Was Not Available - Recurring.

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*.

Independent Auditor's Report (Continued)

The examination finding contained in this report cites conditions that existed in the operation of the District Court during the previous engagement period and were not corrected during the current examination period. The District Court should strive to implement the recommendations and corrective actions noted in this report.

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.

We appreciate the courtesy extended by the District Court 09-3-01, Cumberland County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Eugene A. DePasquale  
Auditor General

October 17, 2019

# CONTENTS

	<u>Page</u>
Financial Section:	
Statement Of Receipts And Disbursements.....	1
Notes To The Statement Of Receipts And Disbursements.....	2
Finding and Recommendation: .....	3
Finding - Evidence Of Authorizing The Disposition Of Citations Was Not Available - Recurring .....	3
Summary Of Prior Examination Recommendation .....	5
Report Distribution .....	6

DISTRICT COURT 09-3-01  
 CUMBERLAND COUNTY  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2016 TO DECEMBER 31, 2018

Receipts:

Department of Transportation		
Title 75 Fines	\$	229,972
Motor Carrier Road Tax Fines		1,400
Overweight Fines		3,250
Commercial Driver Fines		4,000
Littering Law Fines		900
Child Restraint Fines		2,412
Department of Revenue Court Costs		180,007
Crime Victims' Compensation Bureau Costs		37,522
Crime Commission Costs/Victim Witness Services Costs		26,808
Domestic Violence Costs		10,642
Department of Agriculture Fines		2,930
Emergency Medical Service Fines		78,714
CAT/MCARE Fund Surcharges		211,947
Judicial Computer System Fees		86,353
Access to Justice Fees		34,093
Criminal Justice Enhancement Account Fees		6,146
Judicial Computer Project Surcharges		83,502
Constable Service Surcharges		8,129
Miscellaneous State Fines and Costs		<u>362,578</u>
 Total receipts (Note 2)		 1,371,305
 Disbursements to Commonwealth (Note 3)		 <u>(1,371,305)</u>
 Balance due Commonwealth (District Court) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2016 to December 31, 2018	 \$	 <u><u>-</u></u>

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

DISTRICT COURT 09-3-01  
CUMBERLAND COUNTY  
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

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>\$ 1,371,305</u>
-----------------------	---------------------

4. Balance Due Commonwealth (District Court) For The Period January 1, 2016 To December 31, 2018

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

5. Magisterial District Judge Serving During Examination Period

Harold Anthony Adams served at District Court 09-3-01 for the period January 1, 2016 to December 31, 2018.

DISTRICT COURT 09-3-01  
CUMBERLAND COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

**Finding - Evidence Of Authorizing The Disposition Of Citations Was Not Available - Recurring**

We cited the issue of the district court not documenting that the disposition of citations was authorized by the Magisterial District Judge in the prior examination report, for the period January 1, 2013 to December 31, 2015. Our current examination found that the office did not correct this issue.

During our examination of the district court's case files, we tested 43 cases with dispositions of not guilty, dismissed, discharged, or withdrawn, and cases that had a guilty plea disposition without an accompanying full payment. There was no evidence in 12 cases that the disposition was authorized by the Magisterial District Judge.

This condition existed because the district court failed to maintain documentation that the disposition was authorized by the Magisterial District Judge as recommended in the prior examination report.

Good internal accounting controls ensure that there is evidence that the disposition on these cases was authorized by the Magisterial District Judge. The failure to follow this procedure increases the risk for funds to be lost or misappropriated.

Adherence to good internal controls would have ensured that there were adequate internal controls over citations.

**Recommendation**

We strongly recommend that the district court maintain documentation that the Magisterial District Judge authorized the disposition of these cases and it is available for examination.

**Management's Response**

The Magisterial District Judge responded as follows:

We were not aware of requirement on disposition of withdrawn and dismissed cases. We have addressed the issue and are complying. Previous finding, we thought, only applied to e-file citations.



DISTRICT COURT 09-3-01  
CUMBERLAND COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

**Finding - Evidence Of Authorizing The Disposition Of Citations Was Not Available -  
Recurring (Continued)**

Auditor's Conclusion

The *Magisterial District Judge Automated Office Clerical Procedures Manual* outlines the certification of disposition requirements on Non-Traffic and Traffic Citations. We understand that there is no certification of disposition page for e-filed traffic citations, however, there are alternative forms/reports that the magisterial district judge can sign to show evidence of an authorized disposition. The risk of unauthorized certification of dispositions increases the risk of funds to be lost or misappropriated as long as this deficiency exists. This is a recurring finding. During our next examination, we will determine if the office complied with our recommendation.

DISTRICT COURT 09-3-01  
CUMBERLAND COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

Summary Of Prior Examination Recommendation

During our prior examination, we recommended that:

- The district court maintain documentation that that the Magisterial District Judge authorized the disposition of these cases and it is available for examination.

During our current examination, we noted that the office did not comply with our recommendation. See current year Finding for more information.

DISTRICT COURT 09-3-01  
CUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2018

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 Harold Anthony Adams**  
Magisterial District Judge

**The Honorable Vincent T. DiFilippo**  
Chairperson of the Board of Commissioners

**The Honorable Alfred Whitcomb**  
Controller

**Ms. Melissa H. Calvanelli**  
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).