

# COMPLIANCE AUDIT

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District Court 12-1-04  
Dauphin County, Pennsylvania  
For the Period  
January 1, 2019 to December 31, 2022

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June 2024



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 compliance audit of the District Court 12-1-04, Dauphin 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 audit was to determine whether the district court complied with state laws, regulations, and Administrative Office of Pennsylvania Courts (AOPC) policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth, including whether moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted.

The procedures we performed are summarized below:

- Obtained data from the 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 audit period to prior year collections and determined the reason(s) for any large or unusual variances.
- Evaluated data related to cases without collections or adjustments to fines, fees, or surcharges and, if considered necessary, evaluated selected cases to determine whether such cases were handled appropriately.
- Obtained an understanding of internal controls related to the audit objective.
- Determined the adequacy of the design and operating effectiveness of internal controls we considered significant to the audit objective.
- Evaluated deposits of collections for accuracy and timeliness.
- Determined whether disbursements were accurate.
- Determined whether manual receipts were accurate and properly recorded.

- Determined whether voided receipts were necessary and proper.
- Reviewed selected cases to determine if the district court properly assessed, collected, and recorded all applicable fines, costs, fees, and surcharges.
- Determined whether the court complied with laws, regulations, and AOPC procedures related to the issuance and returns or warrants, collections related to warrants, and accounting for collections in the AOPC computer system.

Our audit 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.

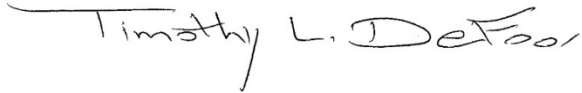
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 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, 2019 to December 31, 2022, the district court, in all significant respects, complied with state laws, regulations, and AOPC policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth, except as noted in the findings listed below and discussed later in this report:

- Inadequate Arrest Warrant Procedures - Recurring.
- Missing Case Files.
- Inadequate Internal Controls Over Receipts.
- Inadequate Voided Receipt Procedures.
- Inadequate Segregation Of Duties.
- Escrow Monies Not Always Disbursed Timely

This report includes a summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary), which the Department of Revenue may use to state and settle the district court's account. 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. Other than any adjustments that we considered necessary based on our audit work as disclosed in the *Audit Adjustments* line of the summary, nothing came to our attention to indicate inaccuracies in the amounts included in the summary.

The contents of this report were discussed with the District Court's management. We appreciate the courtesy extended to us by the Dauphin County District Court 12-1-04 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.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first few letters.

Timothy L. DeFoor  
Auditor General  
May 1, 2024

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DISTRICT COURT 12-1-04  
DAUPHIN 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 audit period are as follows:

District Court checks issued to:

Department of Revenue	<u>\$ 1,106,359</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

David F. O’Leary served at District Court 12-1-04 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 12-1-04  
 DAUPHIN COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2019 TO DECEMBER 31, 2022

Receipts:

Department of Transportation		
Title 75 Fines	\$	209,995
Commercial Driver Fines		500
Littering Law Fines		65
Child Restraint Fines		464
Department of Revenue Court Costs		319,241
Crime Victims' Compensation Bureau Costs		13,800
Crime Commission Costs/Victim Witness Services Costs		9,984
Domestic Violence Costs		3,924
Emergency Medical Service Fines		28,609
CAT/MCARE Fund Surcharges		80,843
Judicial Computer System Fees		128,057
Access to Justice Fees		67,542
Criminal Justice Enhancement Account Fees		7,510
Judicial Computer Project Surcharges		181,450
Constable Service Surcharges		9,500
Miscellaneous State Fines and Costs		<u>44,875</u>
 Total receipts		 1,106,359
 Disbursements to Commonwealth		 <u>(1,106,359)</u>
 Balance due Commonwealth (District Court) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2019 to December 31, 2022	 \$	 <u><u>-</u></u>

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Arrest Warrant Procedures - Recurring**

We cited the issue of inadequate arrest warrant procedures in the prior audit for the period January 1, 2016 to December 31, 2018. Our current audit found that the district court did not correct the issue.

Warrants 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.

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 or return warrants when required.

We tested 40 instances in which a warrant was required to be issued under Pa.R.Crim.P. 430(b)(1). Our testing disclosed that three were not issued timely and three were not issued at all. The time of issuance ranged from 63 days to 194 days.

We also tested 14 instances in which a warrant may be issued under Pa.R.Crim.P. 430(b)(3). Our testing disclosed that three were not issued timely. The time of issuance ranged from 63 days to 67 days. These results do not include instances in which the Magisterial District Judge recently ordered a payment determination hearing, sentenced the defendant to jail time in lieu of payment, or sentenced the defendant to perform community service.

In addition, of 51 warrants required to be returned or recalled, 26 were not returned or recalled, and nine were not returned timely. The time of issuance to the time of return ranged from 205 days to 687 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. 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.



DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
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FOR THE PERIOD  
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**Finding No. 1 - Inadequate Arrest Warrant Procedures - Recurring (Continued)**

According to Pa.R.Crim.P. 430(b)(1), 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.

According to Pa.R.Crim.P. 430 (b)(3), 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.

**Warrant Return Procedures:** The Manual states that the Administrative Office of Pennsylvania Courts (AOPC) recommends that those in possession of arrest warrants should be notified to return warrants that have not been served. For summary traffic and non-traffic cases, outstanding warrants should be returned to the Magisterial District Judge's office within 120 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.

The failure to follow warrant procedures could result in uncollected fines and unpunished offenders. Additionally, the risk is increased for funds to be lost or misappropriated. Therefore, it is considered best business practice to issue warrants that fall under Pa.R.Crim.P. 430(b)(3) when other actions are not taken by the Magisterial District Judge to compel compliance by the defendant, such as ordering a payment determination hearing, sentencing to jail time in lieu of payment, or sentencing to perform community service.

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DAUPHIN COUNTY  
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JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 1 - Inadequate Arrest Warrant Procedures - Recurring (Continued)**

This condition existed because the district court failed to review the tickler reports for warrants daily as recommended in the prior audit. Court staff stated that the court issued warrants to the police departments who will not return them in a timely fashion and that they have no control when a warrant is returned if it is issued to the police departments.

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.

Recommendations

We strongly recommend that the district court review the tickler reports for warrants daily and take appropriate action as required by the Manual. We further recommend that the court review warrant control reports and notify police or other officials to return warrants that are unreturned for 120 days for summary traffic and non-traffic cases as recommended by the Manual.

Management's Response

The Magisterial District Judge responded as follows:

We are currently not using Constables. This is the only time we recall warrants after 60 days. All warrants are issued to the Police Departments.

Auditor's Conclusion

The corrective action included in the office's response isn't fully responsive to the condition, cause, and recommendation included in this finding. This is a recurring finding. It is imperative that warrants are issued timely to enforce the collection of monies. Magisterial District Judges have the power to choose independent contractors who will perform services on behalf of the court. They also have the authority to dictate minimum standards of satisfactory performance, so long as said standards are not inconsistent with pertinent statutes of Rules of Court. Such standards should include the requirement that constables or other third parties return warrants when requested. During our next audit, we will determine if the district court complied with our recommendations.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 2 - Missing Case Files**

Our audit of the district court required that certain case files be examined. We encountered considerable difficulty in finding a number of case files. There were ten out of 137 case files needed for testing that could not be located by the court.

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 could result in case file documents being lost, misfiled, or intentionally destroyed. Additionally, collections associated with missing case files and documents could be misappropriated.

This condition existed because the district court failed to establish and implement an adequate system of internal controls over the accountability of case files. The district court stated that cases were misfiled and could not be located.

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 case files.

**Recommendation**

We 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 Magisterial District Judge responded as follows:

We have spoken with the staff and expressed the importance of filing properly.

**Auditor's Conclusion**

During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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**Finding No. 3 - Inadequate Internal Controls Over Receipts**

Our audit of the accounting records for the district court disclosed the following deficiencies in the internal controls over receipts. Of 60 receipts tested:

- There was one instance in which the mix of cash and checks recorded on the deposit slip did not agree with the mix of cash and checks entered into the computer system.
- There were six instances in which deposit slips tested were not validated by the bank as to the mix of cash and checks collected. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual make-up of the deposit (i.e., cash and check mix).
- There were five instances in which the deposit was late. The time lapse from date of receipt to date of deposit was four days to six days.

A good system of internal controls ensures that:

- The amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the district court should obtain a deposit ticket from the bank that validates total cash and the total deposited. After the district court receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.
- All monies collected are deposited intact at the bank on the same day as collected.

Court staff stated that the bank does not always validate the deposit slip as to mix of cash and checks deposited. The Court also stated that, at times, they do not have the means of transportation to get the deposit to the bank on a daily basis if the Court is short staffed on certain days.

Without a good system of internal controls over funds received by the district court, the possibility of funds being lost or misappropriated increases significantly.

**Recommendation**

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

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 3 - Inadequate Internal Controls Over Receipts (Continued)**

Management's Response

The Magisterial District Judge responded as follows:

We will be more diligent in making sure written deposit slips are equal to the deposit listing prior to leaving the office for deposit and upon return.

Auditor's Conclusion

We appreciate the district court's efforts to correct this issue. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
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JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 4 - Inadequate Voided Receipt Procedures**

Our audit disclosed that proper voided receipt procedures were not always followed. Of 22 voided receipts tested, we noted the following:

- There were eight receipts that had insufficient documentation as to the reason why the receipt was voided.
- There were seven instances in which the case files associated with the voided receipts were missing and unavailable for review during the audit.

Good internal accounting controls require that if a receipt must be voided, proper documentation and authorization should be maintained to explain the reason for the void.

This condition existed because court staff did not adhere to proper procedures ensuring that a sufficient reason was always documented on void authorization. The court could not provide us with a specific reason why this condition occurred. Regarding the case files that were unavailable for review, the court indicated that some case files were misfiled and could not be located.

Without a good system of internal control over voids made by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

**Recommendation**

We recommend that the office establish and implement an adequate system of internal controls over voided receipts as noted above.

**Management's Response**

The Magisterial District Judge responded as follows:

We have spoken with the staff and express the importance of making note of why a receipt is voided and filed in the appropriate docket.

**Auditor's Conclusion**

We appreciate the district court's efforts to correct this issue. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 5 - Inadequate Segregation Of Duties**

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

- Opening mail.
- Collecting money, entering collection information into computer system, and issuing receipts.
- Preparing deposit slips.
- Making the deposit.
- Reconciling the validated deposit slip to accounting records.
- Reconciling the bank account.
- Preparing checks.
- Summarizing accounting records.

A good system of internal controls required 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. 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 office manager stated that if she does not have a volunteer to make a deposit, she has to be the one to do it.

Without adequate segregation of duties, the possibility of funds being lost or misappropriated increases significantly.

**Recommendations**

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.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
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**Finding No. 5 - Inadequate Segregation Of Duties (Continued)**

Management's Response

The Magisterial District Judge responded as follows:

Office Manager will set up training for another staff member to learn how to reconcile the monthly bank reconciliation.

Auditor's Conclusion

We appreciate the district court's efforts to correct this issue, but note that reconciling the bank statement is only one of several duties that should be segregated. During our next audit, we will determine if the district court complied with our recommendations.



DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

**Finding No. 6 - Escrow Monies Not Always Disbursed Timely**

Our audit of the undisbursed funds report indicated that escrow funds collected were not always disbursed. Of seven collateral cases tested the following was noted:

- There were three cases in which collateral monies remain in escrow on cases without disposition and no open warrants. The time lapse between the date of last action and end of the audit period December 31, 2022, ranged from 316 days to 414 days.
- There were two cases that were not refunded timely. The time lapse between the date of disposition and the date of distribution of a refund check ranged from 181 days to 1,547 days.
- There was one case that did not have funds applied to it in a timely manner. The time lapse between the date of disposition and the date that the funds were applied was 427 days.

The district court's bank account is essentially an escrow account on behalf of the Commonwealth and other participating parties. The court collects bail, security for motor vehicle trials, and other funds that must be held in escrow until disposition of the case. Once a case has been disposed, funds held in escrow should be transferred to the appropriate account or disbursed immediately.

Court staff stated that they did not review the Undisbursed Funds Report monthly to ensure that collateral monies are refunded or applied timely.

Good internal accounting controls require that funds be disbursed timely. The failure to follow this procedure could result in monies not being paid to whom they are due.

**Recommendation**

We recommend that the District Court review the undisbursed funds report monthly and take appropriate action and disburse funds to whom they are due.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
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**Finding No. 6 - Escrow Monies Not Always Disbursed Timely (Continued)**

Management's Response

The Magisterial District Judge responded as follows:

One docket was mentioned. This case was discussed with Judge [name redacted] on several occasions. The judge [disclosed] his notes and emails within the case. Escrow monies are normally disbursed after disposition.

Auditor's Conclusion

During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 12-1-04  
DAUPHIN COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO DECEMBER 31, 2022

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the district court:

- Review the tickler reports for warrants daily and take appropriate action as required by the Manual. We further recommended that the court review warrant control reports and notify police or other officials to return warrants that are unserved for 120 days for summary traffic and non-traffic cases as recommended by the Manual.

During our current audit, we noted that the district court did not comply with our recommendations. Please see the current audit Finding No. 1 for additional information.

DISTRICT COURT 12-1-04  
DAUPHIN 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 Andrea Tuominen**  
Court Administrator of Pennsylvania  
Supreme Court of Pennsylvania  
Administrative Office of Pennsylvania Courts

**The Honorable Mikaela Sloan**  
Magisterial District Judge

**The Honorable George Hartwick, II**  
Chairperson of the Board of Commissioners

**The Honorable Mary Bateman**  
Controller

**Mr. Stephen Libhart**  
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).