



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
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GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller *G.E.*
DATE: March 22, 2013
RE: Lehigh County Magisterial District Court Audit Summary

We have recently completed financial audits of each Lehigh County magisterial district court for the calendar years ended December 31, 2010 and 2011. Separate written reports were sent to each magisterial district judge. A summary of "*Statement of Receipts, Disbursements, and Changes in Cash Balance*" appears on page three. Our audit report number 13-22 is attached.

The results of our current audit are:

- The County of Lehigh received the proper amounts due from the magisterial district courts.
- The magisterial district judges are in general compliance with the applicable financial AOPC guidelines.
- Discussions concerning magisterial district court security will continue as a top priority of the Court.
- A potential public perception of a conflict of interest exists if related parties serve warrants.
- A magisterial district justice office manual would provide a standard reference for court-related administrative office policy.

Update on prior audit issues:

- Most of the prior audit issues were adequately addressed by management. Issues related to outstanding warrants and the adequacy of the current policy remain open.
- Establishment of separate cost centers for each Magisterial District Court office would allow court administration to have the information necessary to monitor expenditures versus workload on an ongoing basis.
- Co-location of Magisterial District offices would result in significant operating cost savings.

Attachment

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF THE CONTROLLER
MAGISTERIAL DISTRICT COURT SUMMARY REPORT

For the Calendar Years Ended December 31, 2010 and 2011

REPORT NO. 13-22

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT SUMMARY REPORT

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JOHN A. FALK
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H. Gordon Roberts
Magisterial District Judge Administrator
Lehigh County Courthouse
455 W Hamilton Street
Allentown, PA 18101-1614

We have recently completed financial audits of each Lehigh County magisterial district court for the calendar years ended December 31, 2010 and 2011. Separate written reports were sent to each magisterial district judge. A summary "*Statement of Receipts, Disbursements, and Changes in Cash Balance*" for the years ended December 31, 2010 and 2011 appears on page three. The financial statements are the responsibility of Magisterial District Court's management. Our responsibility is to express an opinion on the Statement of Receipts and Disbursements and the Changes in Cash Balance based on our audit.

We conducted our audits in accordance with the auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also, as discussed in Note 1, the financial statements present only Lehigh County Magisterial District Courts financial activity and does not purport to, and does not, present fairly the assets, liabilities, and results of operations of the County of Lehigh for the period January 1, 2010 to December 31, 2011 in conformity with the cash receipts and disbursements basis of accounting.

In our opinion, the summary Statement of Receipts and Disbursements and Changes in Cash Balance referred to above presents fairly, in all material respects, the financial activity arising from cash transactions of the Lehigh County Magisterial District Courts for the period January 1, 2010 to December 31, 2011, on the basis of accounting described in Note 1. However, we noted control deficiencies or other management issues that are described in the accompanying "*Schedule of Audit Findings and Recommendations*".

In accordance with *Government Auditing Standards*, we have also issued a report dated March 12, 2013 on our consideration of the Lehigh County Magisterial District Courts' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



GLENN ECKHART
County Controller

March 12, 2013
Allentown, Pennsylvania

Final Distribution:

Auditor General of Pennsylvania
William B. Berndt, Deputy Court Administrator
Board of Commissioners
William H. Hansell, County Executive
Brian L. Kahler, Fiscal Officer
Magisterial District Judges
The Honorable Carol K. McGinley, President Judge
Thomas S. Muller, Director of Administration
Andrew M. Simpson, AOPC
Susan T. Schellenberg, Court Administrator

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT SUMMARY REPORT

*Statement of Receipts, Disbursements,
and Changes in Cash Balance
for the Years Ended December 31, 2010 and 2011*
(NOTE 1)

	<u>2010</u>	<u>2011</u>
Receipts :		
Office Receipts	\$ 10,410,095	\$ 9,768,367
Bank Account Interest Earned	1,164	1,018
	-----	-----
Total Receipts	10,411,259	9,769,385
	-----	-----
Disbursements:		
Commonwealth of PA – Costs and Fines	4,900,324	4,772,868
County of Lehigh – Costs and Fines	1,973,606	1,830,674
Municipalities – Costs and Fines	1,865,658	1,695,401
Other (NOTE 2)	855,570	690,479
Server Fees (NOTE 3)	846,133	750,614
Commonwealth of PA – Bank Account Interest	1,164	1,018
	-----	-----
Total Disbursements	10,442,455	9,741,054
	-----	-----
Receipts Over/(Under) Disbursements	(31,196)	28,331
Cash Balance, January 1	518,343	487,147
	-----	-----
Cash Balance, December 31	<u>\$ 487,147</u>	<u>\$ 515,478</u>
	=====	=====

The accompanying notes to financial statement are an integral part of this statement.

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

Notes to Financial Statement
For the Years Ended December 31, 2010 and 2011

1. **Summary of Significant Accounting Policy**

A. Reporting Entity

A portion of the 14 Magisterial District Courts' financial activity is a part of the County of Lehigh's reporting entity, included in the general fund and is subject to annual financial audit by external auditors. The remaining financial activity is part of other governmental entities. This report is only for internal audit purposes.

B. Basis of Accounting

The accounting records of the County of Lehigh and the Statement of Receipts and Disbursements and Changes in Cash Balance are maintained on the cash receipts and disbursements basis of accounting. Under this basis of accounting, revenue is recognized when cash is received and expenditures are recognized when paid. This differs from Generally Accepted Accounting Principles (GAAP) which requires the accrual basis of accounting.

C. Administrative Guidelines

An automated *Clerical Procedures Manual* is published by the Administrative Office of Pennsylvania Courts (AOPC). Each magisterial district court is required to follow the procedures mandated under the authority of Rule 505 of the Pennsylvania Rules of Judicial Administration.

2. **Other Disbursements**

Other disbursements include refund of overpayments, restitution, refund of bail security, and other miscellaneous disbursements.

3. **Server Costs**

Constables receive payment for services rendered from two sources. The magisterial district judge pays the constable for services rendered and recovers the cost from the defendant when the case is paid-in-full. However, when the defendant is found not guilty, sentenced to confinement, or cannot pay the assessments, the County of Lehigh pays the constable. As such, the costs represented in the financial statements are not inclusive of server costs incurred and paid for by the County of Lehigh.



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We have recently completed financial audits of each Lehigh County Magisterial District Court for the calendar years ended December 31, 2010 and 2011. Separate written reports were sent to each Magisterial District Judge. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

In planning and performing our audits, we considered the Magisterial District Courts' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Statement of Receipts and Disbursements and the Changes in Cash Balance but not for the purpose of expressing an opinion on the effectiveness of the Magisterial District Courts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Magisterial District Courts' internal control over financial reporting.

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 misstatements on a timely basis. A significant deficiency is a deficiency, or 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.

A material weakness is a deficiency, or combination of deficiencies, in internal control, such as there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

As part of obtaining reasonable assurance about whether the Magisterial District Courts' financial statements are free of material misstatement, we performed tests of its 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, 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*.

We noted certain matters that we reported to the management of the Magisterial District Courts in a separate section titled "*Schedule of Audit Findings and Recommendations*".

The Magisterial District Judge Administrator's response to our audit is included in this report. We did not audit the Magisterial District Judge Administrator's response, and accordingly, we do not express an opinion on it.

This report is intended solely for the information and use of management and other affected county offices and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in purple ink, appearing to read "Glenn Eckhart".

Glenn Eckhart
County Controller

March 12, 2013
Allentown, Pennsylvania

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

Schedule of Audit Findings and Recommendations

Summary of Reported Findings
(individual MDC 2010-2011 audits)

We found no material deficiencies during our financial audits of the Magisterial District Courts (MDC's) for the years ended December 31, 2010 and 2011. During the individual office audits performed, we did, however, note some internal control and/or management issues. During each audit, these issues were discussed with the Magisterial District Judge (MDJ) and the District Court Operations Manager. Reportable conditions were explained in detail in separate written reports issued to the Magisterial District Judges. Internal control related issues raised in one or more offices included:

- Checks listed as outstanding for more than six months at year-end
- Some (unidentified) payments not deposited timely
- Constable payment sheets missing from case files
- Insufficient case file documentation
- Central cash drawer for office staff

Our recommendations included: turning over old outstanding checks to the County Fiscal Office; making timely deposits of unidentified receipts; obtaining adequate documentation for server fee payments and case balance adjustments; and establishing individual accountability through the use of individual cash drawers for each cashier.

Court Administration Management Issues

During the course of our audits, we also noted several other administrative / management issues:

1. Banking Procedures/Security

Condition: We noted several MDJ's personally made the daily bank deposit for the office. In other offices, the office manager or another MDJ staff member is responsible for transporting daily receipts to the bank. Proper cash management includes adequate safeguarding of assets – both the cash and the human capital.

Recommendation: Currently the sheriff's office transports bank deposits or accompanies staff taking bank deposits for prison, courthouse, domestic relations, and government center operations. We have contacted the sheriff's office management concerning the possibility of deputies picking up the daily cash and making the deposits. We recommend Court Administration management pursue further detail discussions. Our initial discussion indicated the possibility of transporting the MDJ daily bank deposits could be incorporated into existing deputy daily schedules with some flexibility of MDC daily cash close-out timing.

2. Potential Public Perception of Conflict of Interest- Warrant Service

Condition: During the audit period, we noted MDC selection of constables included close relatives of the MDJ and/or MDC office employees. We found no legal mandate that would prohibit the selection of relatives to serve warrants; however, a real or perceived conflict of interest may exist when related parties are employed by the district court.

Recommendation: To avoid possible conflicts of interest, Court Administration should consider establishing a policy prohibiting related parties working as an employee and/or contractor in the same office.

3. MDJ Office Procedures Manual

Condition: Lehigh County MDC offices do not have an office manual. A written manual would provide a reference for MDJ and staff, ensuring consistent compliance with county and court-related administrative office policy.

Recommendation: The Magisterial District Judge Administrator should create an office procedures manual specific to the district court offices. Topics should include cash handling, banking, time reporting, and other issues related to MDJ office activities that are not addressed by the AOPC case management manual.

4. Follow-up on Insurance Claim - \$21,746

Condition: During our audit of Magisterial District Court 31-1-05, the office staff indicated some records for the audit period suffered water damage in June 2012 requiring the county to incur costs to restore the records. The county office of human resources (risk management) was notified by the court and a claim was filed. The status of the claim at the time of our audit was unknown.

Recommendation: No action is required by the court at this time. The matter is being addressed by the office of human resources who is in-charge of insurance claims.

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

*Schedule of Prior Audit Findings and Recommendations
Financial Audits for 2008 and 2009
(Refer to Audit Report #10-64)*

1. Summary of Reported Findings

Condition: We found no material deficiencies during our financial audits of the Magisterial District Judges for the years ended December 31, 2008 and 2009. We did however find control deficiencies related to cash handling and case balance adjustments, which are explained in detail in separate written reports sent to each magisterial district judge.

Recommendation: Our recommendations included strengthening cash handling internal controls, enhancing case balance adjustment documentation, and timely review and approval of case balance adjustment transaction reports.

Management Response: The audit did find examples in a limited number of offices related to cash handling issues and one office specifically as it relates to cash balance adjustments. The issues specific to cash handling issues including combining petty cash, reconciliation of daily receipts and verifying operating (petty) cash have been addressed with the offices. With the exception of two offices which each have a staff of two employees the issues related to these findings have been rectified. The two staff person offices continue to operate without separate petty cash funds because of the difficulty in utilizing the limited funds when it is necessary to operate the office with a single employee. These occasions arise with medical and annual leave time as well as on a daily basis with scheduled breaks and lunch breaks.

Current Status: Most of the issues were adequately addressed by management. Specific details are covered in the separate audit reports issued for the calendar years ending December 31, 2010 and 2011.

2. Outstanding Warrants

Condition: We found the magisterial district courts offices have over 49,000 in warrants outstanding for over 60 days. The AOPC recommends outstanding warrants be returned within 30 days of issuance for criminal cases and 60 days for summary traffic and non-traffic cases.

Court administration has implemented a program in April 2010 to recall “stale” warrants before the migration to the new automated accounting system in August 2011.

Recommendation: Court administration should monitor progress by requesting a monthly count of warrants outstanding over 60 days from each office.

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

*Schedule of Prior Audit Findings and Recommendations
Financial Audits for 2008 and 2009
(Refer to Audit Report #10-64)*

Management Response: As noted in the audit report this office developed and is instituting a plan in an attempt to reduce the volume of outstanding warrants to meet both the AOPC recommendation as well as prepare for the migration to a new State mandated computer system in the District Courts. This migration is scheduled for August, 2011.

Current Status: Overall, outstanding warrants for over 60 days have been reduced to approximately 10,000 (based on our recent review of warrant reports). While this is a significant reduction, three out of the fourteen offices had over 1,000 unrecalled warrants. In our discussions with office management, we found a lack of resources to be the common cause of the backlog. We encourage court administration to work with these offices to re-allocate resources to address the workload.

3. Inadequate Control Over Citations

Condition: There is no procedure to ensure citations delivered to magisterial district offices are docketed. A citation could be lost or stolen before it is docketed (entered into the automated accounting system) and not be detected in the normal course of business operations. An adequate control would enable timely detection of missing citations.

Recommendation: Court administration should instruct offices to provide to issuing agencies a weekly list from the automated accounting system of dockets entered. This would enable verification of entry by the issuing agency. We also recommend each office maintain a log tracking the weekly list distributions.

Management Response: While some options may exist for providing the appearance of control over citations brought to the District Courts by police departments it is necessary for the municipalities to take an active role in this process. An accounting for the citations issued to officers and ultimately brought to the District Court for docketing needs to be an interest in the municipal authorities who also have an interest in assuring citations that are issued are processed and have a final disposition. Certainly the district courts can provide some procedures for the office staff but an accounting for what was delivered to the Court needs to be reviewed. A review of the procedures currently used by one municipality may be suggested for use to other municipalities for implementation.

Current Status: Current practices provide reasonable assurance citations are adequately monitored.

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

*Schedule of Prior Audit Findings and Recommendations
Decennial Reorganization
(Refer to Audit Report #10-64A)*

2010 Recommendation #1

The court should consider establishing separate cost centers in the county budget in order for management to have the information necessary to monitor expenditures versus workload on an ongoing basis.

2010 Management Response: The Court will consider establishing separate cost centers within the court budget. It will be one of the indicators that the Court uses in monitoring expenses and workload. The Court will also work with the Administrative Office of Pennsylvania Courts (AOPC) in developing weighted caseload measures, which will further increase our ability to monitor our workload effectively.

2013 Follow-up Management Response: The Court, in consultation with Brian Kahler, the Lehigh County Fiscal Officer, agreed to break out the two largest cost centers within the District Court budget, namely lease payments and postage. We have accomplished this step. The audit also indicated that one of the advantages of breaking out the various cost centers was to analyze the costs in terms of office activity (citations per employee, receipts per employee, cost per citation, etc.) Our response to the recommendation was that the Court would be working with the AOPC in developing workload measures as part of the reestablishment process. During the reestablishment process the AOPC did undertake the development of caseload measures, expressed as workload measures, but only for the workload of the elected MDJ. At this point in time, the AOPC has not expanded their work to include staff caseload measures. We need these measures in order to conduct an accurate workload analysis. For instance, it is generally acknowledged that criminal cases are more work intensive for staff members than traffic cases. In order to analyze work activity accurately, one must have the corresponding weighted caseload information. Each district court, having different combinations of case types, cannot be adequately compared without the corresponding weighted caseload statistics. We will continue to work with AOPC when AOPC moves forward with the project. We will apply those measures when the measures have been developed and implemented by AOPC.

2013 Current Status: Only lease and postage costs have been separated. No additional management reporting was developed to provide for the ongoing monitoring of expenditures and workload by office.

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

*Schedule of Prior Audit Findings and Recommendations
Decennial Reorganization
(Refer to Audit Report #10-64A)*

2010 Recommendation #2

The court should consider consolidation and combination for some of the MDC offices. Consider assigning two Magisterial District Justices to the combined offices. Consider expanded hours to use the facility more than eight hours a day and provide extended service hours to the public and local law enforcement. We believe significant county cost savings of at least \$500,000 per year are achievable given the potential for available economies of scale generated by the possible combinations of two MDC offices into one office. Potential cost savings include county MDC staffing, office lease payments, other operating expenses, and other county indirect costs. For example, possibilities include:

- Merge 31-01-03 with 31-02-01 – This office would cover Allentown wards 1, 2, 3, 5, 6, 9, 13, 17 & 18. These offices are less than one half mile (0.48) apart. With the planned move of the Coroner’s Office to new facilities in South Whitehall, the historic courthouse may have the space to house a combined MDC office.
- Merge 31-1-01 with 31-01-02 – This office would cover Allentown wards 4, 8, 7, 10 & 11. These offices are less than one mile (0.55) apart. The county-owned voting machine storage building currently houses 31-1-01. Significantly less space is now required for voting machines storage due to the state-mandated conversion a few years ago.
- Merge 31-01-04 with 31-02-03 – This office would cover Emmaus, Upper Milford, Macungie Borough, and Allentown wards 12, 16, & 19. These offices are less than 3 miles apart.
- Merge 31-01-05 with 31-01-06 – This office would cover Allentown Wards 14 & 15, Hanover Township, Catasauqua Borough and west Bethlehem wards 10, 11, 12, & 13. These offices are less than 4 miles apart.

Other possibilities may include:

- Merge 31-03-03 with 31-01-08 – This office would cover Salisbury, Fountain Hill, Coopersburg, Lower Milford and Upper Saucon. These offices are less than 6 miles apart.
- Merge 31-02-02 with 31-03-02 – This office would cover North & South Whitehall, Alburtis, Lowhill, Upper Macungie, Lower Macungie, and Weisenberg. A centrally located office could be established to serve these areas. Guidelines for the last statewide Magisterial District Reestablishment Subcommittee Intergovernmental Task Force suggested “...that residents of a magisterial district should not have to travel more than 30 minutes to the district court.” (source - page 17 – August 21, 2001 report)

A question arises as to requirement of every district having a physical office within its boundaries. We know it is common practice for MDJs to fill in for each other at offices other than their own on a temporary basis. We also recognize that currently one office, MDC 31-01-02, maintains an office location outside the district (in 31-01-01).

COUNTY OF LEHIGH, PENNSYLVANIA
MAGISTERIAL DISTRICT COURT OFFICES SUMMARY REPORT

*Schedule of Prior Audit Findings and Recommendations
Decennial Reorganization
(Refer to Audit Report #10-64A)*

2010 Management Response: District Justice Administrator Gordon Roberts contacted Joe Mittleman, the Director of Judicial Programs for the AOPC, regarding the possibility of co-locating two MDJs from different districts into the same facility. Mr. Mittleman responded quickly. He indicated that several counties have made similar consolidation requests. The Supreme Court has taken these requests for physically co-locating offices under consideration. The specific issue that the Court will be considering is whether the Court will permit what is being called co-location of magisterial district judges in the same office, which would result in one of the judges having his office outside of the district from which he/she was elected. When we receive a decision from the Supreme Court, we will inform the Controller's Office.

2013 Follow-up Management Response: We contacted Joseph Mittleman, Director of Judicial Programs, in October 2010. We requested guidance regarding the Supreme Court's position on consolidation and combination of magisterial district judge offices. We have heard nothing further from the AOPC. At the instruction of President Judge McGinley, District Judge Administrator Gordon Roberts sent a letter dated January 22, 2013 to Judicial Programs Director Joseph Mittleman requesting an update regarding the Supreme Court's policy on consolidation. I have attached a copy of that letter to this update. *(A copy of your letter was not included in this audit report.)* We will provide an update to you as soon as we have received a response from Joseph Mittleman.

Current Status: As of the date of this report, court administration is awaiting guidance from the AOPC.

COMMONWEALTH OF PENNSYLVANIA



COUNTY OF LEHIGH

H. GORDON ROBERTS

MAGISTERIAL DISTRICT JUDGE ADMINISTRATOR
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MEMORANDUM

To: Glenn Eckhart – County Controller

Fr: H. Gordon Roberts – MDJ Administrator *HR*

Re: District Court Summary Audit Report Comments
to Management Issues

Date: March 12, 2013

Please accept this as the response to the four (4) management issues delineated in the County Controller's District Court Summary Audit report for the period of January 2010 through December 2011. We were pleased to discover that the report did not contain any material deficiencies with regard to the individual financial audits of the fourteen district courts.

1. Banking Procedures / Security – Security related to banking procedures will only be addressed in general terms because the issue relates directly to security procedures within the MDJ offices. Security for the district court staff is a top priority for the Court. The Court continues to review district court security programs throughout the Commonwealth and to assess the feasibility of implementing these security programs in Lehigh County. Contacts with municipal police departments and with the Sheriff relative to various security issues, including those listed in the management issues, will continue to occur.
2. Potential Public Perception of Conflict of Interest -Warrant Service – During the period covered by this audit summary there was one magisterial district judge who utilized a relative as a constable. That situation no longer exists. The same constable does work for one office where a relative is employed as a district court employee. As noted in the summary report, there is no legal mandate that prohibits the use of a constable who is related either to a magisterial district judge or to employee of a district court. Although we understand that this might be

3. perceived negatively by the public, the elected magisterial district judge retains the right to determine which constables will be used by his/her office. The MDJ Administrator will stress with the elected magisterial district judge how employing a relative of a court employee as a constable could be perceived negatively by the public. The MDJ Administrator will also insist that the MDJ employee who is related to the constable not work on paperwork provided by the constable.
4. MDJ Office Procedures Manual - The Court has developed a position description for a district court procedural auditor. (The position already exists within the Court's budget and is currently vacant.) One of the duties of the auditor will be to review procedures that are not currently standardized by the Pennsylvania Rules of Court, the AOPC Computer procedures manual or Local Court Rule and to make recommendations for standardizing these procedures.
5. Follow-Up on Insurance Claim – As indicated in the report, the Court is not required to take any action.