

*The County of Chester  
Office of the Controller  
Internal Audit Department*



*Management Letter  
Magisterial District Court 15-4-01*

*For the year ended December 31, 2007*

*Valentino F. DiGiorgio, III*

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Valentino F. DiGiorgio, III, Controller

**To: Magisterial District Judge Jeremy Blackburn**

**Introduction**

On December 3, 2008, Internal Audit completed an audit of Magisterial District Court 15-4-01 (*District Court*). Gretchen W. Sohn, CIA was the auditor-in-charge and was assisted by one additional auditor. Internal Audit is required by the Pennsylvania County Code to review district courts annually to ensure compliance with policies and procedures mandated by the Administrative Office of Pennsylvania Courts and/or District Judge Administration and to assess their overall internal control structure. The scope of our audit included a review of the following:

- Cash and Petty Cash
- Undisbursed Funds
- Cash Receipts
- Manual Receipts
- Cash Disbursements
- Voided Transactions
- Overall Compliance.

**Executive Summary**

The management and staff of the *District Court* are, in all material respects, in compliance with policies and procedures set forth by the Administrative Office of Pennsylvania Courts and directives imposed by District Judge Administration. Internal Audit noted no matters of a significant nature in the area of compliance, or in the overall internal control structure. Minor findings involving compliance are included within this Management Letter. Our observations and testing revealed a knowledgeable and well-trained staff.

We would like to thank the management and staff of the *District Court* for their cooperation and assistance during the course of this audit. We have provided herein a copy of our “Audit Findings” and “Recommendations” for your review and comment.

Please feel free to contact our office at (610) 344-6797 should you have any questions or concerns.

**COUNTY OF CHESTER**  
**MAGISTERIAL DISTRICT COURT 15-4-01**  
**FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**I. COMPLIANCE WITH POLICIES AND PROCEDURES**

In order to test compliance with all applicable policies, procedures, and regulations, Internal Audit selected a statistical sample of 25 case files out of a total population of 5,388 case files created in 2007. In addition, we performed other related tests of cash receipts, cash disbursements, manual receipts, undisbursed funds, and voided transactions. Sample sizes for each of the tested areas are determined through a risk assessment analysis based on the results of the *District Court's* prior year audit and current year case load. We believe the results of our tests are representative of the entire population on the basis of accepted audit sampling principles.

Finding 1: Cash Disbursements

Internal Audit noted the following:

- In 1 instance, a check copy was not attached to the case file.

Recommendation

Internal Audit recommends that the *District Court* staff exercise greater care to ensure that check copies are attached to the appropriate case file for complete and accurate records.

Auditee Response

*District Court management concurs with the finding and recommendation.*

Finding 2: Voided Disbursements

Internal Audit noted the following:

- In 1 instance, the office copy of a voided check was not labeled “void/stale/lost”.

**COUNTY OF CHESTER**  
**MAGISTERIAL DISTRICT COURT 15-4-01**  
**FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**I. COMPLIANCE WITH POLICIES AND PROCEDURES**

Finding 2: Voided Disbursements (continued)

Recommendation

Internal Audit recommends that the *District Court* staff re-familiarize themselves with the void check procedures as set forth in the District Court Handbook/Administrative Procedures.

Auditee Response

*District Court management concurs with the finding and recommendation.*

Finding 3: Overall Compliance

Internal Audit noted that 2 non-traffic citations received in the *District Court* and date stamped the same day (5/21/07) were docketed on different days and not in sequence. Case #NT-65-07 has a “date filed” of 5/25/07, whereas case #NT-67-07 has a “date filed” of 5/24/07. Both should have a file date of 5/21/07.

Recommendation

Internal Audit recommends that the *District Court* docket citations as soon as they are received in the District Court. Per the District Judge Automated Office Clerical Procedures Manual, the “date filed” should be the same date that is stamped on the citation.

Auditee Response

*District Court management concurs with the finding and recommendation.*

**COUNTY OF CHESTER**

**MAGISTERIAL DISTRICT COURT 15-4-01**

**SUMMARY OF EXIT CONFERENCE**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

On December 3, 2008, Magisterial District Judge Jeremy M. Blackburn indicated through a written confirmation, that an exit conference would be waived this year. The Magisterial District Judge has accepted the Audit Report and Management Letter as presented.