



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

**Management Letter  
For the Year Ended  
December 31, 2015**

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***County of Chester  
Magisterial District Court  
15-1-01***

**Management Letter**

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Norman MacQueen, Controller

**To: Magisterial District Judge Mark Bruno**

### **Introduction**

On May 25, 2016, Internal Audit completed an audit of Magisterial District Court 15-1-01 (*District Court*) for the year ended December 31, 2015. Pat Lenzi was the auditor-in-charge. Internal Audit is required by 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 Justice 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
- Escheats/Stale Dated Checks

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards* published by the Comptroller of the United States. We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters concurrent with this management letter. Disclosures and other information in that Report (also dated May 25, 2016) should be considered in conjunction with this Management Letter.

### **Executive Summary**

For the year ended 12/31/15, Internal Audit has determined that the *District Court's* system of internal controls is adequately *designed, in-place* and *operative*. The results of this audit indicate that, in all material respects:

- Assets are properly safeguarded from employee theft, robbery and unauthorized use
- Responsibility / Authority is established and assigned to specific individuals
- Duties (specifically authorization, custody and recordkeeping) are properly segregated
- Documents are available to provide evidence that transactions and events have occurred
- Transactions and events are properly recorded in a timely manner
- Reconciliations of internal records with bank statements occur monthly.

In addition, the District Court was found to be in compliance with policies and procedures mandated by the County of Chester and the Administrative Office of Pennsylvania Courts.

The management and staff of the *District Court* are to be commended for their dedication to excellence. The Internal Audit Department offers its compliments to an extremely knowledgeable and well-trained staff.

We thank the management and staff of the *District Court* for their cooperation and assistance during the course of this review. Please feel free to contact our office at (610) 344-6797 should you have any questions or concerns or if you wish to schedule an exit conference. An exit conference is held at the request of the auditee to discuss specific concerns that were not resolved during the closing conference.

A final copy of this management letter and the corresponding Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters will be transmitted electronically to your attention upon receipt of your responses. In addition, since audit reports are a matter of public record, your final report and management letter will be posted on the Controller's webpage within one week of issuance.

A handwritten signature in blue ink, appearing to read 'N MacQueen', with a large circular flourish at the end.

Norman MacQueen  
Controller

May 25, 2016

**COUNTY OF CHESTER**

**MAGISTERIAL DISTRICT COURT 15-1-01**

**SUMMARY OF FINDINGS AND RECOMMENDATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2015**

**Cash and Petty Cash**

Cash is reconciled and cash adjustments are reviewed at 100%. Petty cash is counted during the course of the on-site fieldwork.

There were no internal control or procedural weaknesses noted within our sample.

*For the following areas, transactions are reviewed on a sample basis according to risk. The current year risk assessment is based on prior year audit results.*

**Undisbursed Funds**

The sample size tested for the year ended 12/31/15 was determined to be 10 out of a total population of 13 cases which were greater than or equal to 90 days.

There were no internal control or procedural weaknesses noted within our sample.

**Cash Receipts**

The sample size tested for the year ended 12/31/15 was determined to be 20 out of a population of 11,873 receipts issued during the year.

There were no internal control or procedural weaknesses noted within our sample.

**Manual Receipts**

There were no manual receipts used in 2015.

**Cash Disbursements**

The sample size tested for the year ended 12/31/15 was determined to be 20 out of a population of 636 checks issued during the year.

There were no internal control or procedural weaknesses noted within our sample.

**COUNTY OF CHESTER**

**MAGISTERIAL DISTRICT COURT 15-1-01**

**SUMMARY OF FINDINGS AND RECOMMENDATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2015**

**Voided Receipts**

The sample size tested for the year ended 12/31/15 was determined to be 16 out of a population of 135 receipts voided during the year.

There were no internal control or procedural weaknesses noted within our sample.

**Voided Disbursements**

The sample size tested for the year ended 12/31/15 was determined to be 11 out of a population of 34 disbursements voided during the year.

There were no internal control or procedural weaknesses noted within our sample.

**Escheat/Stale Dated Checks**

Escheats were reviewed at 100% for timeliness. In addition, 10 out of a population of 22 escheated items were tested for compliance with escheat/stale dated check procedures.

There were no internal control or procedural weaknesses noted within our sample.

**COUNTY OF CHESTER**  
**MAGISTERIAL DISTRICT COURT 15-1-01**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

An exit conference was not warranted for the audit of Magisterial District Court 15-1-01. Magisterial District Judge Mark Bruno chose to accept the report as presented.

COMMONWEALTH OF PENNSYLVANIA



COUNTY OF CHESTER

**MARK A. BRUNO**

**DISTRICT JUDGE**

**Magisterial District 15-1-01  
201 W Market Street, Suite 1307  
PO BOX 2746  
West Chester, Pa 19380-0989**

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BOROUGH OF WEST CHESTER  
EAST BRADFORD TOWNSHIP  
WEST BRADFORD TOWNSHIP

May 24, 2016

Chester County Controller  
Internal Audit Department  
313 West Market Street  
Suite 6302  
West Chester, Pa 19380

I have a few points that I feel are important to add to my 2015 audit of District Court 15-1-01. I would like to thank the hardworking and very efficient staff of my court for this outstanding audit. Year after year this court has been the counties highest volume district court and they continue to shine! It is at times a difficult job for the staff in many ways. They deal with unruly defendants day after day and handle very large sums of money, bail postings for criminal cases and partial payments for summary criminal and traffic cases. They do this for the most part with a smile on their face and extreme accuracy along the way.

For many years, District Court 15-1-01 served the entire Borough of West Chester. Under the redistricting in 2005 the court was divided into two courts and 15-1-01 would serve the west side of the borough. Most recently, in 2014 the townships of East and West Bradford were added to the court. The entire court staff has adjusted well to all of the changes that have come our way. We will continue to serve the citizens of this district and the County of Chester in the same fashion for years to come.

Sincerely

A handwritten signature in black ink, appearing to read "Mark A. Bruno".

Hon. Mark A. Bruno  
Magisterial District Judge  
District Court 15-1-01  
Serving West Chester Borough, East Bradford Township, West Bradford Township