COMPLIANCE AUDIT

District Court 23-1-02

Berks County, Pennsylvania

For the Period

January 1, 2021 to December 31, 2024

January 2026

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 were engaged to conduct a compliance audit of the District Court 23-1-02, Berks County, Pennsylvania (district court), for the period January 1, 2021 to December 31, 2024, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c) to determine whether the district court complied with state laws and regulations and Administrative Office of Pennsylvania Courts (AOPC) policies and 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.

Our audit was limited to the areas related to the objective identified in the previous paragraph 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.

We were not able to access information and documentation for cases that the Administrative Offices of Pennsylvania Courts (AOPC) and/or the district court indicated have been restricted due to expungement, the defendant being a juvenile, or pursuant to the Pennsylvania Clean Slate Law, 18 Pa.C.S. § 9122.2. As a result, we could not determine whether the district court complied with state laws and regulations and AOPC policies and procedures related to the collection of moneys on behalf of the Commonwealth for the cases we could not access.

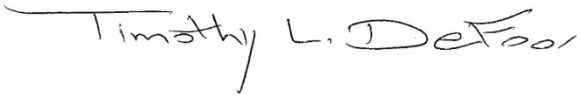
Because of the limitations on the scope of our audit, as described in the preceding paragraph, the scope of our work was not sufficient to enable us to conclude, and we do not express a conclusion, on whether the district court complied with state laws and regulations and AOPC policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth for the period January 1, 2021 to December 31, 2024.

However, we were able to perform the following procedures related to the development of the summary of the district court's receipts and disbursements:

- 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.

The summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary) is presented in this report. The Department of Revenue may use this summary 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 attempt to conclude on the district court's compliance with certain state laws and regulations as described previously. Any adjustments that we considered necessary based on the limited information provided are disclosed in the *Proposed Audit Adjustments* line of the summary.

The contents of this report were discussed with the district court's management. We appreciate the courtesy extended to us by the Berks County District Court 23-1-02 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.



Timothy L. DeFoor
Auditor General
January 5, 2026

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DISTRICT COURT 23-1-02
BERKS COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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 money 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	$ 451,985

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

Carissa L. Johnson served at District Court 23-1-02 for the period January 1, 2021 to December 31, 2024.

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 23-1-02
BERKS COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

Receipts:

Department of Transportation		
Title 75 Fines	$	49,706
Motor Carrier Road Tax Fines		250
Child Restraint Fines		315
Department of Revenue Court Costs		154,399
Crime Victims' Compensation Bureau Costs		5,498
Crime Commission Costs/Victim Witness Services Costs		9,281
Domestic Violence Costs		2,212
Emergency Medical Service Fines		14,726
CAT/MCARE Fund Surcharges		32,013
Judicial Computer System Fees		35,017
Access to Justice Fees		23,858
Criminal Justice Enhancement Account Fees		8,310
Judicial Computer Project Surcharges		76,372
Constable Service Surcharges		17,182
Miscellaneous State Fines and Costs		22,846
Total receipts		451,985
Disbursements to Commonwealth		(451,985)
Balance due Commonwealth (District Court) per Department of Revenue data		-
Proposed audit adjustments		-
Adjusted balance due Commonwealth (District Court) for the period January 1, 2021 to December 31, 2024	$	-

DISTRICT COURT 23-1-02
BERKS COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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 Carissa L. Johnson
Magisterial District Judge

The Honorable Christian Y. Leinbach
Chairperson of the Board of Commissioners

The Honorable Joseph E. Rudderow, III
Controller

Mr. Brendan L. Harker
District Court Administrator

Ms. Faith Phillips
Special Courts Administrator

This report is a matter of public record and is available online at 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.