



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897

GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Distribution
FROM: Glenn Eckhart, County Controller G.E.
DATE: July 28, 2017
RE: Performance Audit of Constable Services

We have completed our performance audit of constable services for the period January 1 to September 30, 2016. Our report number 17-11 is attached.

The results of our audit are:

- Constables are effectively serving approximately one-half of the warrants issued.
- There would be a positive cost/benefit to the County if the Sheriff's Office took over the follow-up mailings for all docketed magisterial district court cases where a warrant is issued.

Since Westmoreland and Lancaster Counties have successfully transitioned to a centralized warrant service process, we encourage both Court Administration and the Sheriff's Office to consult with their respective counterparts to obtain detailed information about the transition.

Please feel free to contact me if you have any questions.

Attachments

AUDITS/CONSTABLE SERVICES

COUNTY OF LEHIGH, PENNSYLVANIA
CONSTABLE SERVICES

Performance Audit of Constable Services
for the Period January 1 to September 30, 2016

REPORT NO. 17-11

COUNTY OF LEHIGH, PENNSYLVANIA
CONSTABLE SERVICES

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GLENN D. ECKHART
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DEPUTY CONTROLLER

The Honorable Edward D. Reibman, President Judge
Lehigh County Courthouse
455 Hamilton Street
Allentown, PA 18101

We have recently completed a performance audit of constable services. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our detail audit testing was the period January 1 to September 30, 2016. Our consideration of internal control was limited to audit testing required to meet audit objectives and would not necessarily identify all deficiencies in internal control that might be significant or material weaknesses.

Our office performed this audit at this time based on our evaluation of current practices at Westmoreland and Lancaster Counties. Our objective was to perform analyses of constable services (at the Magisterial District Court Offices and the County):

- to determine constable effectiveness by compiling the individual warrants actually served versus warrants not served (returned) by constable; and
- to examine the cost/benefit of taking over the follow-up mailings for all docketed magisterial district court cases where a warrant is issued (prior to using constable services).

Audit criteria used to evaluate performance was the measure of how effective constables are at serving warrants from Magisterial District Courts. Audit standards applied in performing the audit included generally accepted government auditing standards, and Government Auditing Standards issued by the Comptroller General of the United States.

We believe that the audit evidence obtained by performing the following procedures and analyses provide a reasonable basis for our findings and conclusions based on our audit objective. Our audit included examination of the accounting records, documentation, discussions with Court Administration and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We achieved our objectives by measuring the number of warrants actually served and by analyzing the incremental revenue/expenditures of the County taking over the initial mailings to defendants.

1) To determine constable effectiveness by compiling the individual warrants actually served versus warrants not served (returned) by constable.

- We obtained a data file from the Administrative Office of Pennsylvania Courts (AOPC) containing all server fee assessments added to cases for the period 1/1/16 to 9/30/16.
- Our first step was to verify the accuracy of the data file. This was accomplished by corroborating the assessments with both financial data and warrant activity.
- After verifying the accuracy of the data file, we utilized computerized audit techniques (ACL) to analyze the data file which revealed the following:

Number of warrants served:	9,810
Total number of warrants assessed:	19,445
Constable effectiveness at serving warrants:	50.45%

- Warrants only apply to the following cases: Traffic (TR), Non-Traffic (NT), and Criminal (CR).
- Based on evidence provided by several constables, the number of warrants served would be marginally higher except for some MDJ restrictions on delivering defendants to their offices.
- Based on our analysis and discussions, the first step a constable typically performs is to send a written correspondence to the defendant. If the defendant contacts the MDC office subsequent to the warrant's issuance these warrants are considered served, and counted above in the constable effectiveness. **We concluded the County Sheriff's Office could perform the mailings and receive the server fee revenues.**

2) To examine the cost/benefit of taking over the follow-up mailings for all docketed magisterial district court (MDC) cases where a warrant is issued.

- We met with officials from Westmoreland and Lancaster Counties who transferred MDC warrant services to their Sheriff's Departments as of July, 2011 and June, 2016, respectively. These are the only two counties in Pennsylvania to undertake this process.

A. Projected Financial Impact

After meeting with representatives from Westmoreland and Lancaster Counties and analyzing the actual warrant activity in Lehigh County, we projected the financial impact of transferring MDC warrant services to the Lehigh County Sheriff's Office:

Projected Financial Impact		
Projected, annual revenue to Sheriff		
Projected, annual number of MDC warrants served and paid:	6,070	<i>Note 1</i>
Rate per Sheriff Fee Bill:	<i>X</i> \$ 39	<i>Note 2</i>
Projected, annual revenue to Lehigh County Sheriff:	\$ 236,730	
Projected, incremental costs to Sheriff		
Additional clerical employee – salary & benefits	\$ 56,355	<i>Note 3</i>
Postage and office supplies	12,000	<i>Note 4</i>
Computer software enhancements	0	<i>Note 5</i>
Projected, incremental costs	\$ 68,355	
Net financial impact to Sheriff	\$168,375	
Decrease in constable costs paid by Lehigh County	\$107,850	<i>Note 6</i>
Net financial gain to County	<u>\$276,225</u>	
*** The accompanying notes on pages 5 and 6 are an integral part of the above analysis.		

B. Other Benefits

- Having a centralized warrant processing service, run by the Sheriff's Office, results in:
 - ✓ Enhanced oversight of warrant processing;
 - ✓ More effective service due to economies of scale; our analysis in this audit revealed 31 constables were used to serve warrants, each sending their own letters. Utilizing County resources would enable the mass mailing of warrant notices in an automated process.
 - ✓ Improved coordination of warrant service activity with local law enforcement.
 - ✓ Increased warrant service effectiveness due to ability to cross-reference outstanding warrants to court schedules and jail inmate population.

We wish to thank the Department of Court Administration and the Sheriff's Department for their cooperation and input during the audit. This report is intended for the information and use of the Department of Court Administration, the Sheriff's Department and other affected county offices. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read 'GLENN ECKHART', with a stylized flourish at the end.

GLENN ECKHART
County Controller

July 12, 2017
Allentown, Pennsylvania

Audited by: Zachary Effting and Thomas Schweyer

Final Distribution

Board of Commissioners

Troy Evans, Chief Deputy Sheriff

David Faust, Chief Deputy Sheriff

Dana Heller, Executive Aide

Joseph Hanna, Sheriff

Thomas Muller, County Executive

Timothy Reeves, Fiscal Officer

H. Gordon Roberts, Magisterial District Court Administrator

John Sikora, Deputy Court Administrator

Kerry Turtzo, Court Administrator

COUNTY OF LEHIGH, PENNSYLVANIA
CONSTABLE SERVICES

Notes to Financial Projections

1. Projected, annual number of MDC warrants served and paid:

In Westmoreland and Lancaster counties, the warrant service assessment is limited to one fee per defendant, per MDC (even if the defendant has multiple warrants). In applying this policy, we projected the following results:

- ✓ There were 9,105 served warrants under the above parameters for the audit period, or 12,140 warrants per year.
- ✓ Our analysis revealed that the MDC collects payment from the defendant for served warrants 50% of the time, leaving 6,070 warrants as “collectible” for a calendar year.

2. Rate per Sheriff Fee Bill:

According to the Sheriff Fee Act of Dec. 27, 1994, P.L. 1349, No. 156:

“For executing a process, warrant, attachment, decree, sentence or order of the court, issued in court on a person or taking the defendant’s body into custody, the party procuring the process, writ, order or decree or, if the Commonwealth is interested, the county, will pay the following fees”:

(1) Receiving, docketing and making return.....	\$ 9.00
(2) Each arrest.....	<u>30.00</u>
Minimum assessment.....	<u>\$39.00</u>

An additional assessment of \$20.00 would be applied if the Sheriff transports the defendant to the MDC or to/from a correctional institution.

3. Projected annual salary of clerical employee

The responsibility for the mailing of MDC warrants by the Sheriff’s Office would require one additional clerical employee. This employee’s responsibilities would include: receiving warrants from MDC offices, subsequent mailing of warrants with Sheriff’s cover letter to defendant, and reconciling the database of open warrants with MDC’s records.

The cost associated with this additional employee would include:

- ✓ Annual full-time, salary at hourly rate of \$20.00..... \$ 41,600
- ✓ Employee benefits at 35.47% based on 2017 adopted budget..... 14,755
- ✓ Net cost to additional clerical employee..... \$ 56,355

4. Projected cost of postage and office supplies:

Postage is based on 2,000 MDC warrants issued and mailed each month at a rate of \$0.50 per mailing. Therefore, we projected an annual cost for postage of \$12,000.

Other increases in office supplies at the Sheriff's Office would be offset by a corresponding decrease at the MDCs.

5. Projected computer software enhancements:

The Lehigh County Sheriff's office is in the process of upgrading their automated case and warrant management system which should accommodate MDJ warrant management as well.

As a result, no incremental cost has been included in the projection.

6. Decrease in constable costs paid by Lehigh County:

Server fees not paid by the defendant are referred to the county for payment to the constable. Any subsequent collections by the MDC from the defendants for these fees are forwarded to the County. Our review of Lehigh County financial transactions for the audit period determined that:

- ✓ Payments to constables for warrant services by County were..... \$138,247
- ✓ Subsequent collections by the MDCs forwarded to the county were..... 57,360
- ✓ Net cost to Lehigh County for constable warrant services..... \$ 80,887
- ✓ This net amount annualized yields a \$107,850 expense to Lehigh County.

By using the Lehigh County Sheriff to serve MDC warrants, the above cost would no longer be applicable.



EDWARD D. REIBMAN
PRESIDENT JUDGE

**COMMONWEALTH OF PENNSYLVANIA
COURT OF COMMON PLEAS
THIRTY-FIRST JUDICIAL DISTRICT**

Thomas Grant, Jr., Esquire, Law Clerk

Matthew Giovannini, Court Reporter

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July 12, 2017

The Honorable Glenn D. Eckhart, County Controller
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2400

Re: Performance Audit of Constable Services

Dear Controller Eckhart:

The performance audit of constable services which your office performed sought to examine the effectiveness of the constables serving warrants issued by the magisterial district courts and the potential cost-benefit of the Sheriff assuming some or all of those responsibilities currently performed by constables for the period January 1 to September 30, 2016.

The Court is interested in any proposal that offers the prospect of operating more efficiently and/or at less cost taking into account all relevant factors. Toward that end, I would be happy to discuss your audit and any recommendations with all interested parties, including the Court Administrator, the Sheriff, the Magisterial District Judges, the Constables, the Clerk of Judicial Records and you.

Sincerely,

Edward D. Reibman

EDR/lfk

Cc: Joseph Hanna, Sheriff
Kerry Turtzo, Court Administrator
H. Gordon Roberts, Magisterial District Court Administrator