



**Beaver County
Combined District Courts**

**Summary Audit Report
For the Period January 2023 through December 2024**

**Maria Longo
Beaver County Controller**

MARIA LONGO
CONTROLLER



BENJAMIN ZORICH
CHIEF DEPUTY CONTROLLER

Dan Lynch
SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET -BEAVER, PENNSYLVANIA 15009-2196
TELEPHONE: 724-728-5700

January 13, 2026

Mr. Garrett Harper
Beaver County Court Administrator
Beaver County Court House
Beaver, PA 15009

Dear Mr. Harper:

Enclosed is the final summary audit report for the eight Beaver County District Courts for the period January 1, 2023 through December 31, 2024.

As a part of our normal reporting procedure, a copy of this summary report will be forwarded to the eight Beaver County District Magistrates, and will be posted in the Controller's section of the Beaver County website.

I would like to thank you and your staff for the cooperation and assistance shown during these audits.

Sincerely,

Maria Longo
Beaver County Controller

cc: Aileen Bowers, Deputy Court Administrator

Table of Contents

Audit Letter	2
Audit Scope and Objectives	3
Statements of Revenues and Expenses	4
Notes to the Financial Statements	22
Report on Internal Control Structure	23

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January 13, 2026

Mr. Garrett Harper
Beaver County Court Administrator
Beaver County Court House
Beaver, PA 15009

Dear Mr. Harper:

We have audited the financial records of the nine District Courts in the county of Beaver of the state of Pennsylvania for the period January 1, 2023 through December 31, 2024. Based upon the audits we have issued our summary report thereon dated January 13, 2026.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.



Maria Longo
Beaver County Controller

AUDIT SCOPE:

The scope of these audits encompassed the period from January 1, 2023 to December 31, 2024.

AUDIT OBJECTIVES:

Through the completion of internal control questionnaires, control tests, substantive tests, and observation, the following audit objectives were accomplished for these audits:

- Prepared financial statements for each year reviewed
- Evaluated controls over the District Court's checking accounts
- Ensured that funds were deposited on the same day received
- Ensured that funds received were disbursed to the proper payees
- Ensured that funds held in escrow were adequate
- Ensured that funds received were applied to the proper case
- Ensured that costs and fines were properly split upon receipt
- Ensured that reports and funds due to the Commonwealth were correct and remitted in a timely manner
- Ensured that proper documentation was maintained in the case files
- Evaluated the controls over cash
- Evaluated the controls over purchasing and the administration of the budget
- Evaluated controls over general office procedures

**COMBINED DISTRICT COURTS
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024**

Beginning cash balance (1/1/2024) \$ 208,206.83

Receipts:

Traffic	\$ 2,660,226.20
Non-Traffic	545,154.30
Landlord / Tenant	332,269.47
Civil	368,102.12
Criminal	8,792.38
Miscellaneous and other fees	<u>4,558.40</u>

Total receipts 3,919,102.87

Disbursements:

Commonwealth of Pennsylvania	\$2,316,854.17
Beaver County	562,417.24
Municipalities	481,306.53
Server Costs	289,335.71
Restitution & Refund Bail / Collateral	254,523.72
Miscellaneous Schools & Libraries	<u>32,717.58</u>

Total disbursements (3,937,154.95)

Adjustments:

Bank Charges	(50.00)
Miscellaneous	(4.95)
Prior Period Adjustments	0.00
Adjustment for Return Items	<u>103.76</u>

Ending cash balance (12/31/2024) \$ 190,203.56

**COMBINED DISTRICT COURTS
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023**

Beginning cash balance (1/1/2023) \$ 158,401.95

Receipts:

Traffic	\$ 2,385,713.48
Non-Traffic	606,024.09
Civil	315,365.74
Landlord / Tenant	245,080.61
Criminal	26,500.00
Miscellaneous and Other Fees	5,529.32
 Total receipts	3,584,213.24

Disbursements:

Commonwealth of Pennsylvania	\$ 1,999,608.50
Beaver County	500,644.98
Municipalities	471,069.34
Server Costs	259,695.20
Restitution & Refund Bail / Collateral	256,451.89
Miscellaneous Schools & Libraries	<u>37,693.65</u>
 Total disbursements	(3,525,163.56)

Adjustments:

Bank Charges	(9,410.98)
IOLTA	1.34
Miscellaneous	495.81
Prior Period Voided Checks	(168.05)
Adjustment for Return Items	<u>(162.92)</u>

Ending cash balance (12/31/2023) \$ 208,206.83

DISTRICT COURT 36-1-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) **\$ 34,716.34**

Receipts:

Traffic	\$ 296,589.57
Non-Traffic	72,281.49
Landlord / Tenant	60,312.45
Civil	37,354.73
Criminal	5,000.00
Miscellaneous and other fees	<u>296.00</u>

Total receipts 471,834.24

Disbursements:

Commonwealth of Pennsylvania	\$ 257,764.16
Beaver County	72,872.06
Ambridge Borough	53,027.28
Baden Borough	6,931.83
Harmony Township	25,097.98
Conway Borough	188.12
Server Fees	40,793.34
Restitution & Refund Bail / Collateral	18,790.59
Ambridge Area School District	<u>7,932.86</u>

Total disbursements (483,398.22)

Adjustments:

Miscellaneous

Ending cash balance (12/31/2024) **\$ 23,152.36**

DISTRICT COURT 36-1-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023)	\$ 19,860.51
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Receipts:

Traffic	\$ 345,134.43
Non-Traffic	89,250.40
Landlord / Tenant	47,184.25
Civil	32,831.00
Miscellaneous and other fees	<u>163.50</u>
 Total receipts	 514,563.58

Disbursements:

Commonwealth of Pennsylvania	\$ 268,348.52
Beaver County	73,577.34
Ambridge Borough	43,779.40
Harmony Township	27,153.01
Baden Borough	9,633.30
Ambridge Area Scholl District	11,651.93
Server Fees	44,464.88
Restitution & Refund Bail / Collateral	<u>20,899.37</u>
 Total disbursements	 (499,507.75)

Adjustments:

Miscellaneous	<u>200.00</u>
	(200.00)

Ending cash balance (12/31/2023)	\$ <u>34,716.34</u>
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DISTRICT COURT 36-1-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) \$ 33,394.19

Receipts:

Traffic	\$ 272,617.88
Non-Traffic	90,885.61
Landlord / Tenant	55,334.00
Civil	35,064.89
Criminal	68.88
Miscellaneous and other fees	<u>102.25</u>
 Total receipts	 454,073.51

Disbursements:

Commonwealth of Pennsylvania	\$ 251,059.36
Beaver County	66,282.41
Beaver Falls City	50,405.39
Patterson Township	6,902.89
Beaver Falls Parking Authority	4,382.42
White Township	1,820.99
Patterson Heights Borough	3,405.36
New Brighton Borough	2,577.28
West Mayfield Borough	1,157.44
Eastvale Borough	379.93
Fallston Borough	29.58
PA Cyber Charter School	222.04
Beaver Falls Area School District	4,563.56
Server Fees	53,540.20
Restitution & Refund Bail / Collateral	18,644.37

Total disbursements (465,373.22)

Adjustments:

Miscellaneous 448.46

Ending cash balance (12/31/2024) \$ 22,542.94

DISTRICT COURT 36-1-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) **\$ 24,842.78**

Receipts:

Traffic	\$ 319,186.00
Non-Traffic	99,095.71
Landlord / Tenant	63,193.80
Civil	25,427.95
Criminal	1,000.00
Miscellaneous and other fees	<u>1,968.25</u>
 Total receipts	 509,871.71

Disbursements:

Commonwealth of Pennsylvania	\$ 250,121.88
Beaver County	81,318.03
Beaver Falls City	64,524.69
Server Fees	58,915.57
Restitution & Refund Bail / Collateral	18,655.28
Patterson Township	6,235.17
Beaver Borough	1,655.77
Big Beaver Falls Area Schools	6,832.22
Beaver Falls Parking Authority	5,010.44
White Township	3,667.98
Patterson Heights Borough	755.69
New Brighton Borough	2,357.47
West Mayfield Borough	1,331.34
PA Cyber Charter School	77.96
Fallston Borough	79.07
 Total disbursements	 (501,538.56)

Adjustments:

Miscellaneous	<u>218.26</u>
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Ending cash balance (12/31/2023) **\$ 33,394.19**

DISTRICT COURT 36-2-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) \$ 43,237.82

Receipts:

Traffic	\$ 550,078.76
Non-Traffic	115,304.43
Landlord / Tenant	37,888.85
Civil	43,795.12
Criminal	0.00
Miscellaneous and other fees	<u>443.00</u>
 Total receipts	 747,510.16

Disbursements:

Commonwealth of Pennsylvania	\$ 414,794.73
Beaver County	95,588.59
Rochester Borough	62,441.30
New Sewickley Township	24,142.37
Aliquippa City	12.50
Freedom Borough	8,040.10
Economy Borough	28,355.54
Conway Borough	6,536.32
East Rochester Borough	4,158.83
Ambridge Area School District	121.18
Freedom Area School District	632.02
Baden Borough	531.87
Ambridge Borough	217.39
Server Fees	32,203.92
Restitution & Refund Bail / Collateral	81,509.95
 Total disbursements	 (759,286.61)

Adjustments:

Miscellaneous	(473.13)
Adjustment for Return Items	

Ending cash balance (12/31/2024) \$ 30,988.24

DISTRICT COURT 36-2-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) \$ 28,527.09

Receipts:

Traffic	\$ 402,451.21
Non-Traffic	172,088.37
Landlord / Tenant	25,398.41
Civil	30,765.69
Criminal	12,500.00
Miscellaneous and other fees	<u>559.12</u>
 Total receipts	643,762.80

Disbursements:

Commonwealth of Pennsylvania	\$ 291,619.39
Beaver County	77,658.08
Rochester Borough	57,258.20
New Sewickley Township	27,327.05
Economy Borough	28,653.91
Freedom Borough	4,706.23
Conway Borough	10,726.51
East Rochester Borough	4,101.06
Ambridge Area School District	43.56
Ambridge Borough	349.80
Freedom Area School District	2,325.68
Rochester Township	62.05
 Rochester Area School District	
Server Fees	36,464.45
Restitution & Refund Bail / Collateral	<u>79,049.14</u>

tments:	
IOLTA	1.27
Miscellaneous	269.97
Reimbursed Check Charges	(8,978.21)
Total Adjustments	

Ending cash balance (12/31/2023) **\$ 43,237.81**

DISTRICT COURT 36-2-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) **\$ 17,348.67**

Receipts:

Traffic	\$ 200,017.61
Non-Traffic	23,831.69
Landlord / Tenant	45,368.85
Civil	37,527.35
Criminal	0.00
Miscellaneous and other fees	<u>426.00</u>
 Total receipts	 307,171.50

Disbursements:

Commonwealth of Pennsylvania	\$ 178,319.48
Beaver County	49,125.02
Midland Borough	4,816.58
Brighton Township	13,151.21
Bridgewater Borough	3,178.69
Beaver Borough	4,734.74
Glasgow Borough	84.70
Aliquippa City	111.08
Ohioville Borough	772.00
Industry Borough	245.62
Vanport Township	1,618.33
Beaver Area School District	502.84
Beaver Area Memorial Library	28.27
Midland Area School District	49.59
Server Fees	25,531.86
Restitution & Refund Bail / Collateral	26,108.21
 Total disbursements	 (308,378.22)

Adjustments:

Miscellaneous	<u>(359.25)</u>
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Ending cash balance (12/31/2024) **\$ 15,782.70**

DISTRICT COURT 36-2-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) **\$ 17,505.09**

Receipts:

Traffic	\$ 191,957.50
Non-Traffic	33,587.66
Landlord / Tenant	31,375.95
Civil	28,241.50
Criminal	0.00
Miscellaneous and other fees	<u>711.00</u>
 Total receipts	 285,873.61

Disbursements:

Commonwealth of Pennsylvania	\$ 166,405.09
Beaver County	43,516.70
Midland Borough	4,406.18
Brighton Township	13,350.85
Bridgewater Borough	6,728.89
Beaver Borough	3,040.18
Ohioville Borough	851.94
Industry Borough	1,432.77
Vanport Township	499.00
Beaver Area School District	141.41
Western Beaver School District	239.53
Midland Area School District	143.20
Server Fees	20,436.30
Restitution & Refund Bail / Collateral	24,937.99
 Total disbursements	 (286,130.03)

Adjustments:

Miscellaneous	157.50
	(157.50)

Ending cash balance (12/31/2023) **\$ 17,091.17**

DISTRICT COURT 36-3-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) **\$ 22,701.54**

Receipts:

Traffic	\$ 268,293.57
Non-Traffic	72,287.77
Landlord / Tenant	33,152.90
Civil	49,172.21
Miscellaneous and other fees	<u>305.00</u>
 Total receipts	 423,211.45

Disbursements:

Commonwealth of Pennsylvania	\$ 236,690.09
Beaver County	61,976.66
New Brighton Borough	31,078.11
Rochester Township	8,701.82
North Sewickley Township	4,609.25
Franklin Township	3,664.86
New Brighton Area School District	2,076.98
Pulaski Township	514.52
Ellwood City Borough	191.83
Daugherty Township	174.65
Marion Township	325.17
New Sewickley Township	1,106.47
Riverside School District	380.94
Rochester Area School District	581.68
Server Fees	49,392.89
Restitution & Refund Bail / Collateral	20,362.90
 Total disbursements	 (421,828.82)

Adjustments:

Miscellaneous	53.75
	53.75

Ending cash balance (12/31/2024) **\$ 24,137.92**

DISTRICT COURT 36-3-01
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) **\$ 18,736.15**

Receipts:

Traffic	\$ 224,217.56
Non-Traffic	65,509.11
Landlord / Tenant	40,994.90
Civil	27,396.70
Criminal	1,000.00
Miscellaneous and other fees	<u>190.00</u>
 Total receipts	 359,308.27

Disbursements:

Commonwealth of Pennsylvania	\$ 199,845.78
Beaver County	56,801.61
New Brighton Borough	26,812.77
Rochester Township	8,846.86
North Sewickley Township	6,127.69
Franklin Township	4,146.95
Ellwood City Borough	197.13
New Brighton Area School District	970.47
Pulaski Township	966.54
New Sewickley Township	626.39
Daugherty Township	725.04
Rochester Area School District	718.01
Riverside School District	314.37
Marion Township	446.59
Server Fees	29,213.50
Restitution & Refund Bail / Collateral	18,624.44
 Total disbursements	 (355,384.14)

Adjustments:

Miscellaneous	41.26
	41.26

Ending cash balance (12/31/2023) **\$ 22,701.54**

DISTRICT COURT 36-3-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) \$ 16,421.65

Receipts:

Traffic	\$ 349,452.01
Non-Traffic	59,157.29
Landlord / Tenant	13,132.80
Civil	27,913.15
Criminal	1,000.00
Miscellaneous and other fees	<u>125.60</u>
 Total Revenues	 450,780.85

Disbursements:

Commonwealth of Pennsylvania	\$ 309,198.92
Beaver County	56,546.85
Chippewa Township	29,451.66
Darlington Township	2,342.12
Koppel Borough	3,343.39
Big Beaver Borough	4,504.93
Blackhawk School District	2,158.52
South Beaver Township	1,472.97
Homewood Borough	250.00
New Galilee Borough	227.95
PA Turnpike Commission	44.44
Server Fees	15,635.29
Restitution & Refund Bail / Collateral	26,469.39
 Total Disbursements	 (451,646.43)

Adjustments:

Miscellaneous	230.25
	230.25

Ending cash balance (12/31/2024) \$ 15,786.32

DISTRICT COURT 36-3-02
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) **\$ 13,334.19**

Receipts:

Traffic	\$ 333,057.26
Non-Traffic	55,081.66
Landlord / Tenant	9,360.90
Civil	21,260.34
Criminal	500.00
Miscellaneous and other fees	<u>83.00</u>
 Total Revenues	 419,343.16

Disbursements:

Commonwealth of Pennsylvania	\$ 284,304.76
Beaver County	47,727.85
Chippewa Township	25,280.44
Darlington Township	3,081.23
Koppel Borough	2,490.44
Big Beaver Borough	2,755.52
Blackhawk School District	3,265.11
South Beaver Township	2,197.89
Homewood Borough	571.96
New Galilee Borough	432.70
Darlington Borough	260.08
Server Fees	11,373.70
Restitution & Refund Bail / Collateral	32,464.52
 Total Disbursements	 (416,206.20)

Adjustments:

Miscellaneous	(49.50)
	(49.50)

Ending cash balance (12/31/2023) **\$ 16,421.65**

DISTRICT COURT 36-3-03
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) **\$ 21,806.05**

Receipts:

Traffic	\$ 493,455.22
Non-Traffic	63,473.57
Landlord / Tenant	30,513.45
Civil	69,833.72
Criminal	30.50
Miscellaneous and other fees	<u>470.75</u>
 Total receipts	 657,777.21

Disbursements:

Commonwealth of Pennsylvania	\$ 418,638.88
Beaver County	94,990.99
Monaca Borough	23,450.58
Center Township	17,700.75
Raccoon Township	533.17
Shippingport Borough	1,524.46
Central Valley School District	6,205.07
Potter Township	1,560.60
Green Township	70.76
Southside School District	209.10
Server Costs	42,090.77
Restitution & Refund Bail / Collateral	<u>45,041.35</u>
 Total disbursements	 (652,016.48)

Adjustments:

Miscellaneous	(19.05)
	(19.05)

Ending cash balance (12/31/2024) **\$ 27,547.73**

DISTRICT COURT 36-3-03
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) \$ 17,159.97

Receipts:

Traffic	\$ 376,557.33
Non-Traffic	49,598.75
Landlord / Tenant	32,973.10
Civil	36,312.85
Criminal	4,000.00
Miscellaneous and other fees	<u>222.10</u>
 Total receipts	 499,664.13

Disbursements:

Commonwealth of Pennsylvania	\$ 328,006.48
Beaver County	68,936.77
Monaca Borough	14,303.39
Center Township	10,807.11
Raccoon Township	3,174.96
Shippingport Borough	1,057.45
Potter Township	413.38
South Side School District	665.26
Kookstown Borough	50.00
Central Valley School District	2,574.66
Server Costs	31,960.77
Restitution & Refund Bail / Collateral	<u>32,994.72</u>
 Total disbursements	 (494,944.95)

Adjustments:

Miscellaneous	(73.10)
	(73.10)

Ending cash balance (12/31/2023) \$ 21,806.05

DISTRICT COURT 36-3-04
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2024

Beginning cash balance (1/1/2024) \$ 18,838.08

Receipts:

Traffic	\$ 229,721.58
Non-Traffic	47,932.45
Landlord / Tenant	56,566.17
Civil	67,440.95
Criminal	2,693.00
Miscellaneous, and Other Fees	<u>2,389.80</u>
 Total receipts	 406,743.95

Disbursements:

Commonwealth of Pennsylvania	\$ 250,388.55
Beaver County	65,034.66
South Heights Borough	9,377.92
Aliquippa City	10,889.24
Hopewell Township	5,862.04
Aliquippa School District	1,396.92
Independence Township	1,926.29
Hopewell Area School District	1,273.59
Hanover Township	1,333.34
Server Fees	30,147.44
Restitution & Refund Bail / Collateral	<u>17,596.96</u>
 Total disbursements	 <u>(395,226.95)</u>

Adjustments:

Miscellaneous	167.77
	167.77

Ending cash balance (12/31/2024) \$ 30,522.85

DISTRICT COURT 36-3-04
STATEMENT OF REVENUES AND EXPENSES
FOR THE YEAR ENDING DECEMBER 31, 2023

Beginning cash balance (1/1/2023) \$ 18,436.17

Receipts:

Traffic	\$ 193,152.19
Non-Traffic	41,812.43
Landlord / Tenant	64,884.43
Civil	42,844.58
Criminal	7,500.00
Miscellaneous and other fees	<u>1,632.35</u>
 Total receipts	 351,825.98

Disbursements:

Commonwealth of Pennsylvania	\$ 210,956.60
Beaver County	51,108.60
South Heights Borough	12,832.01
Aliquippa City	10,083.14
Hopewell Township	5,415.68
Aliquippa School District	1,501.67
Independence Township	847.49
Hopewell Area School District	1,218.17
Hanover Township	1,451.00
Server Fees	26,866.03
Restitution & Refund Bail / Collateral	<u>28,826.43</u>
 Total disbursements	 <u>(351,106.82)</u>

Adjustments:

Miscellaneous	(317.25)
	(317.25)

Ending cash balance (12/31/2023) \$ 18,838.08

**COMBINED DISTRICT COURTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2024**

Note 1: Summary of Significant Accounting Policies - The District Courts report on a cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: Traffic Receipt Categories -Transactions resulting from summary proceedings for offenses arising under the Pennsylvania Motor Vehicle Code and violations of local parking ordinances.

Note 3: Non-Traffic Receipt Categories -Transactions resulting from non-traffic summary proceedings initiated by a police officer or private citizen.

Note 4: Civil Receipt Categories - Transactions resulting from civil actions filed for tortious conduct or contractual issues.

Note 5: Landlord Tenant Receipt Categories - Transactions resulting from landlord / tenant proceedings.

Note 6: Criminal, miscellaneous and other fees Receipt Categories -Transactions resulting from misdemeanor and/or felony charges brought by a police officer or private citizen. Miscellaneous funds and funds deposited in escrow.

MARIA LONGO
CONTROLLER



BENJAMIN ZORICH
CHIEF DEPUTY CONTROLLER

Dan Lynch
SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET - BEAVER, PENNSYLVANIA 17009-2196
TELEPHONE: 724-728-5700

January 13, 2026

Mr. Garrett Harper
Beaver County Court Administrator
Beaver County Court House
Beaver, PA 17009

Report on Internal Control Structure

We have audited the accompanying statements of account for the nine District Courts located in Beaver County, Pennsylvania, for the period January 1, 2023 to December 31, 2024, and have issued our summary report thereon dated January 13, 2026.

We conducted our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. In planning and performing our audits of the District Courts in Beaver County, Pennsylvania, for the period January 1, 2023 to December 31, 2024, we considered each office's internal control structure to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of each District Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that

procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information and use of the Office of the Controller, management, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Maria Longo
Beaver County Controller