

**Beaver County
Freedom District Court
36-2-01**

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

**Maria Longo
Beaver County Controller**

Table of Contents

Audit Letter	2
Audit Scope and Objectives	3
Statements of Revenues and Expenses	4
Notes to the Financial Statements	6
Report on Internal Control Structure	7

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

Honorable Edward Howe
District Court 36-2-01
559 Third Avenue
Freedom, PA 15042

Dear Mr. Howe:

We have audited the financial records of District Court 36-2-01 in the county of Beaver of the state of Pennsylvania for the period January 1, 2023 through December 31, 2024. Based upon the audit we have issued our report thereon dated January, 13, 2026.

We conducted our audit 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.

A handwritten signature in black ink, appearing to read "Maria Longo", is positioned above the printed name.

Maria Longo
Beaver County Controller

AUDIT SCOPE:

The scope of this audit encompasses 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 this audit:

- Prepare a financial statement for each year reviewed
- Evaluate controls over the District Court checking account
- Ensure that funds are deposited on the same day received
- Ensure that funds received are disbursed to the proper payees
- Ensure that funds held in escrow are adequate
- Ensure that funds receipted are applied to the proper case
- Ensure that costs and fines are properly split upon receipt
- Ensure that reports and funds due to the Commonwealth were correct and remitted in a timely manner
- Ensure that proper documentation was maintained in the case file
- Evaluate the controls over cash
- Evaluate the controls over purchasing and the administration of the budget
- Evaluate controls over general office procedures

**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>
 Total disbursements	 (620,345.11)

Adjustments:

IOLTA	1.27
Miscellaneous	269.97
Reimbursed Check Charges	(8,978.21)
 Total Adjustments	 (8,706.97)

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

**DISTRICT COURT 36-2-01
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2023 THROUGH DECEMBER 31, 2024**

Note 1: Summary of Significant Accounting Policies - District Court 36-2-01 reports on the 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/Disbursement 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/Disbursement 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 15009-2196
TELEPHONE: 724-728-5700

January 13, 2026

Honorable Edward Howe
District Court 36-2-01
559 Third Avenue
Freedom, PA 15042

Report on Internal Control Structure

We have audited the accompanying statement of account of the District Court 36-2-01, Beaver County, Pennsylvania, for the period January 1, 2023 to December 31, 2024, and have issued our report thereon dated January 13, 2026.

We conducted our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the District Court 36-2-01, Beaver County, Pennsylvania, for the period January 1, 2023 to December 31, 2024, we considered the 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 the 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 have 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.

A handwritten signature in black ink, appearing to read "Maria Longo".

Maria Longo
Beaver County Controller