

COMPLIANCE AUDIT

District Court 19-3-07 York County, Pennsylvania For the Period January 1, 2020 to December 31, 2023

June 2025



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 have conducted a compliance audit of the District Court 19-3-07, York County, Pennsylvania (District Court), for the period January 1, 2020 to December 31, 2023, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c).

The objective of the audit was to determine whether the district court complied with state laws, regulations, and Administrative Office of Pennsylvania Courts (AOPC) policies and administrative 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.

The procedures we performed are summarized below.

- 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.
- Compared collections by category of fines, fees, and surcharges for each year in the audit period to prior year collections and determined the reason(s) for any large or unusual variances.
- Evaluated data related to cases without collections or adjustments to fines, fees, or surcharges and, if considered necessary, evaluated selected cases to determine whether such cases were handled appropriately.
- Obtained an understanding of internal controls related to the audit objective.
- Determined the adequacy of the design and operating effectiveness of internal controls we considered significant to the audit objective.
- Evaluated deposits of collections for accuracy and timeliness.
- Determined whether disbursements were accurate.
- Determined whether manual receipts were accurate and properly recorded.
- Determined whether voided receipts were necessary.

- Reviewed selected cases to determine if the district court properly assessed, collected, and recorded all applicable fines, costs, fees, and surcharges.
- Determined whether the court complied with laws, regulations, and AOPC procedures related to the issuance and returns of warrants, collections related to warrants, and accounting for collections in the AOPC computer system.

Our audit was limited to the areas identified above 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.

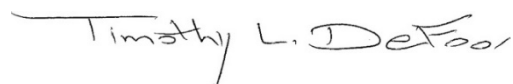
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The district court is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2020 to December 31, 2023, the district court, in all significant respects, complied with state laws, regulations, and AOPC policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth, except as noted in the finding listed below and discussed later in this report.

- Inadequate Arrest Warrant Procedures - Recurring.

This report includes a summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary), which the Department of Revenue may use 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 conclude on the district court's compliance with certain state laws and regulations as described in the previous paragraph. Other than any adjustments that we considered necessary based on our audit work as disclosed in the *Proposed Audit Adjustments* line of the summary, nothing came to our attention to indicate inaccuracies in the amounts included in the summary.

The contents of this report were discussed with the District Court's management. We appreciate the courtesy extended to us by the York County District Court 19-3-07 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
May 21, 2025

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DISTRICT COURT 19-3-07
YORK COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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 moneys 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	<u>\$ 1,875,160</u>
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This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue.

David C. Eshbach served at District Court 19-3-07 for the period January 1, 2020 to December 31, 2023.

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 19-3-07
YORK COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 327,746
Littering Law Fines	633
Child Restraint Fines	535
Department of Revenue Court Costs	307,536
Crime Victims' Compensation Bureau Costs	46,936
Crime Commission Costs/Victim Witness Services Costs	42,955
Domestic Violence Costs	7,595
Department of Agriculture Fines	465
Emergency Medical Service Fines	179,673
CAT/MCARE Fund Surcharges	250,779
Judicial Computer System Fees	117,323
Access to Justice Fees	65,730
Criminal Justice Enhancement Account Fees	8,919
Judicial Computer Project Surcharges	178,132
Constable Service Surcharges	24,630
Miscellaneous State Fines and Costs	<u>315,573</u>
Total receipts	1,875,160
Disbursements to Commonwealth	<u>(1,875,160)</u>
Balance due Commonwealth (District Court) per Department of Revenue data	-
Proposed Audit Adjustments	<u>-</u>
Adjusted balance due Commonwealth (District Court) for the period January 1, 2020 to December 31, 2023	<u><u>\$ -</u></u>

DISTRICT COURT 19-3-07
YORK COUNTY
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring

We cited the issue of inadequate arrest warrant procedures in the two prior reports, with the most recent being for the period January 1, 2016 to December 31, 2019. Our current audit found that the office did not correct the issue.

Warrants are used to enforce the collection of monies on traffic and non-traffic cases in which defendants failed to make payments when required. A Warrant of Arrest is used to authorize an official to arrest a defendant, to collect fines and costs from the defendant after a disposition, or to collect collateral for a trial. If the defendant does not respond within ten days to a citation or summons, a Warrant of Arrest may be issued.

Of 49 warrants required to be returned or recalled, 22 were not returned timely. The time of issuance to the time of return ranged from 193 days to 244 days.

Warrant Return Procedures: The Administrative Office of Pennsylvania Courts (AOPC) recommends that those in possession of arrest warrants should be notified to return warrants that have not been served. For summary traffic and non-traffic cases, outstanding warrants should be returned to the Magisterial District Judge's office within 120 days of issuance. Returned warrants can either be recorded in the Magisterial District Judge System (MDJS) as unserved, if the defendant is unable to be located; or they can be recalled for reissue, if the server has not exhausted all means of finding the defendant.

Court staff stated that the court sends the MDJS 3000 report (warrant management report) to the York County Missile System, which communicates with Pennsylvania Justice Network (JNET), and this will keep the warrant active in the system. Furthermore, court staff stated that the court checks the MDJS 3000 report daily.

The failure to follow warrant procedures could result in uncollected fines and unpunished offenders. Additionally, the risk is increased for funds to be lost or misappropriated.

Recommendation

District courts should review control reports for warrants and take appropriate action.

DISTRICT COURT 19-3-07
YORK COUNTY
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)

Management's Response

The Magisterial District Judge responded as follows:

Since the last audit, measures were put into place that I thought would satisfy the audit **recommendation** established by the AOPC. Apparently, I was incorrect. Discussing the issue with you during the exit interview, I learned that the remedy being sought is to mark the warrant "UNSERVED" and reissue same to either law enforcement or a constable, or to "CANCEL" the warrant after the 180-day period has expired (120-day initial period after issuance + an additional 60 day period after review). I cannot and will not, in good faith, "CANCEL" a warrant simply because the offender has eluded service of that warrant for 6 months. My Office Manager and I both thought that by "reviewing" the warrant list, as we do, and noting same in MDJS that we were satisfying the audit recommendation, but evidently this was not the case as the warrants were not recalled and marked "UNSERVED", timely.

This District Court has operated short-staffed for over two (2+) years. We currently are down to three (3) employees, when we are authorized five (5) employees. This is an on-going issue as the court staff are York County employees, with less than adequate compensation and benefits for the responsibility they are given and the tasks that are required of them.

This "finding" has to do with recalling and reissuance of existing warrants. All warrants *were issued timely* by this District Court and placed into York County's "MISSILE" warrant control system. The MISSILE system had been used in the past to keep this from being a finding. This is no longer the case with the current auditing recommendations. I have had conversations with the AOPC regarding the fact that our very unique system, which is not present across the Commonwealth of PA, ensures control of warrants entered, issued, served and cancelled. Thus, the concerns of the AOPC regarding potential fraudulent activities were addressed by the use of the MISSILE system, as the only way a warrant can be validated is by checking that warrant FIRST through the MISSILE system. The system is governed and controlled by the County of York, which is also the entity that pays or does not pay any Constable for warrant "service". Therefore, the paying entity has a system of control in place to ensure that a warrant is not served multiple times.

DISTRICT COURT 19-3-07
YORK COUNTY
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)

Management's Response (Continued)

This court has and continues to hold defendants accountable for their fines/costs by issuing warrants in a timely fashion. There was ***NO evidence of fraud*** found by the audit and the issue ***ONLY*** has to do with recall and reissuance, ***NOT the initial issuance of a warrant.***

The Court does review the active warrant list every month to make sure that the warrants listed are “active”. The system that AOPC has put in place to prevent fraud across the Commonwealth does not take into account York County’s automated system of “checks and balances”, NOR does it address the fact that any law enforcement officer or constable could simply copy the warrant issued them and maintain that copy even AFTER the warrant would be recalled, marked unserved, reissued or cancelled. Therefore, they would be in possession of a “bogus” warrant that looks EXACTLY like the original, authentic warrant, that could be used deceitfully.

Maybe a more competent way to mitigate potential fraud with warrants would be to not print a warrant at all, but allow those entrusted to serve same to be able to search a database (MDJS/JNET), which would require the “user” to be credentialed for sign-in/viewing; the warrant only to be accessed if the person was “in custody”, therefore alleviating any need to recall or reissue a warrant at all. A warrant “list” could be generated weekly, bi-weekly or monthly to be reviewed by law enforcement and/or constables.

I don’t have a choice but to prioritize the tasks that the diminished workforce needs to accomplish. If we don’t have adequate staffing, we must work smarter, NOT harder. It also seems that this suggested remedy might be beneficial to the Auditor as well, as it would alleviate the time currently spent checking warrant recall/cancellation in the current audit process.

DISTRICT COURT 19-3-07
YORK COUNTY
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)

Auditor's Conclusion

Although we recognize the district court's concerns regarding the recalling/return of warrants, the AOPC recommends that outstanding warrants be returned on a timely basis to ensure that defendants are actively pursued and constable field collections are remitted to the court.

The district court may contact AOPC to discuss any changes the district court feels are needed to the uniform internal control policies and procedures that were established for the warrant returns. The AOPC is an oversight body for all district courts, and they will receive a copy of this audit report.

This is a recurring finding. During our next audit, we will determine if the district court complied with our recommendations.

DISTRICT COURT 19-3-07
YORK COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the district court:

- Review the tickler reports for warrants daily and take appropriate action as required by the Manual. We further recommended that the court review warrant control reports and notify police or other officials to return warrants that are unserved for 120 days for summary traffic and non-traffic cases as recommended by the Manual.

During our current audit, we noted that the district court did not comply with our recommendations. Please see the current year finding for additional information.

DISTRICT COURT 19-3-07
YORK COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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 David C. Eshbach
Magisterial District Judge

The Honorable Julie L. Wheeler
President of the Board of Commissioners

The Honorable Gregory F. Bower
Controller

Mr. Paul O. Crouse
District Court 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.