

COMPLIANCE AUDIT

District Court 32-1-21
Delaware County, Pennsylvania
For the Period
January 1, 2019 to December 31, 2023

September 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 32-1-21, Delaware County, Pennsylvania (District Court), for the period January 1, 2019 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 money on behalf of the Commonwealth, including whether money 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 determining 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 and proper.

- 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 and Requests For Suspension Of Operating Privileges (DL-38s), 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.

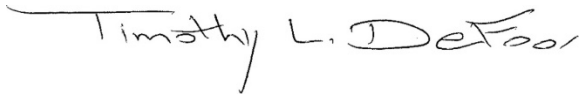
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of money on behalf of the Commonwealth, including whether it has been correctly assessed, reported, 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, 2019 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 findings listed below and discussed later in this report.

- Inadequate Arrest Warrant And DL-38 Procedures - Recurring.
- Inadequate Internal Controls Over Manual Receipts.
- Missing Case Files.

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 Delaware County District Court 32-1-21 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.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
August 20, 2025

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DISTRICT COURT 32-1-21
DELAWARE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 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>\$ 258,927</u>
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This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue.

Dawn L. Vann served at District Court 32-1-21 for the period January 1, 2019 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 32-1-21
DELAWARE COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 26,116
Overweight Fines	1,128
Child Restraint Fines	470
Department of Revenue Court Costs	60,699
Crime Victims' Compensation Bureau Costs	5,212
Crime Commission Costs/Victim Witness Services Costs	5,435
Domestic Violence Costs	1,680
Emergency Medical Service Fines	12,984
CAT/MCARE Fund Surcharges	35,048
Judicial Computer System Fees	17,421
Access to Justice Fees	10,712
Criminal Justice Enhancement Account Fees	2,782
Judicial Computer Project Surcharges	31,632
Constable Service Surcharges	8,238
Miscellaneous State Fines and Costs	43,364
	<hr/>
Total receipts	262,921
Disbursements to Commonwealth	<hr/> (258,927)
Balance due Commonwealth (District Court)	
Per Department of Revenue Data	3,994
Proposed audit adjustments	<hr/> -
Adjusted balance due Commonwealth (District Court)	
for the period January 1, 2019 to December 31, 2023	<hr/> \$ 3,994 <hr/>

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring

We cited the issue of inadequate arrest warrant and DL-38 procedures in our five prior audits, with the most recent being for the period January 1, 2016, to December 31, 2018. Our current audit found that the district court did not correct the issue.

Warrants and Requests For Suspension Of Operating Privileges (DL-38s) 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. A Request for Suspension of Driving Privileges for Failure to Respond to a Citation or Summons or Pay Fines and Costs Imposed is used to notify the defendant in writing that his/her license will be suspended if he/she fails to respond to the traffic citation or summons. A DL-38 cannot be issued for a parking violation.

We tested 30 instances in which a warrant was required to be issued under Pa.R.Crim.P. 430 (A) and (B). Our testing disclosed that the district court did not issue a warrant for any of the 30 instances.

We also tested 13 instances in which a warrant may be issued under Pa.R.Crim.P. 430 (B). Our testing disclosed that the district court did not issue a warrant for any of the 13 instances. These results do not include instances in which the Magisterial District Judge recently ordered a payment determination hearing, sentenced the defendant to jail time in lieu of payment, or sentenced the defendant to perform community service.

In addition, we tested 15 instances in which a DL-38 was required to be issued. Our testing disclosed that seven were not issued timely. The time from the date of required issuance to issuance ranged from 66 days to 484 days.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring (Continued)

According to Pa.R.Crim.P. Rule 430, in part:

- (A) Arrest warrants initiating proceedings. A warrant for the arrest of the defendant shall be issued when:
- (1) the citation or summons is returned undelivered; or
 - (2) the issuing authority has reasonable grounds to believe that the defendant will not obey a summons.
- (B) Bench warrants
- (1) A bench warrant shall be issued when:
 - (a) the defendant fails to respond to a citation or summons that was served upon the defendant personally or by certified mail return receipt requested; or
 - (b) the defendant has failed to appear for the execution of sentence as required in Rule 454(F)(3).
 - (2) A bench warrant may be issued when a defendant has entered a not guilty plea and fails to appear for the summary trial, if the issuing authority determines, pursuant to Rule 455(A), that the trial should not be conducted in the defendant's absence.
 - (3) A bench warrant may be issued when:
 - (a) the defendant has entered a guilty plea by mail and the money forwarded with the plea is less than the amount of the fine and costs specified in the citation or summons; or
 - (b) the defendant has been sentenced to pay restitution, a fine, or costs and has defaulted on the payment; or
 - (c) the issuing authority has, in the defendant's absence, tried and sentenced the defendant to pay restitution, and/or to pay a fine and costs and the collateral deposited by the defendant is less than the amount of the fine and costs imposed.
 - (4) No warrant shall issue under paragraph (B)(3) unless the defendant has been given notice in person or by first class mail that failure to pay the amount due or to appear for a hearing may result in the issuance of a bench warrant, and the defendant has not responded to this notice within 10 days. Notice by first class mail shall be considered complete upon mailing to the defendant's last known address.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring (Continued)

DL-38 Procedures: Once a citation is given to the defendant or a summons is issued, the defendant has ten days to respond. If on the eleventh day, the defendant has not responded, 75 Pa.C.S. § 1533 requires that the defendant be notified that he/she has 15 days from the date of notice to respond to the citation/summons before his/her license is suspended. In accordance with Section 1533 of the Pennsylvania Vehicle Code, the defendant has 15 days to respond to the defendant's copy of the DL-38. If the defendant does not respond by the fifteenth day, the Magisterial District Judge's office shall notify the Pennsylvania Department of Transportation by issuing the appropriate License Suspension Request.

In addition, 75 Pa.C.S. §1533 also requires a post-disposition DL-38 be issued if the defendant neglects to pay fines and costs imposed at the time of disposition or fails to make a scheduled payment.

The Magisterial District Judge stated that lack of training and staffing caused the warrants to not be issued.

The failure to follow warrant and DL-38 procedures could result in uncollected fines and unpunished offenders. Additionally, the risk is increased for funds to be lost or misappropriated. Therefore, district courts should issue warrants when required by Pa.R.Crim.P. 430 A and B (1). Further, it is considered best business practice to issue warrants that fall under Pa.R.Crim.P. 430 B (2) and B (3) when other actions are not taken by the Magisterial District Judge to compel compliance by the defendant, such as ordering a payment determination hearing, sentencing to jail time in lieu of payment, or sentencing to perform community service.

Recommendation

We recommend that the district court review control reports for warrants and DL-38s and take appropriate action.

Management's Response

The Magisterial District Judge responded as follows:

My court is still experiencing staffing issues. I am hopeful that once staff are hired and trained all the backlog of DL-38s and Warrants will be current and up to date. With the cooperation of the staff of the MDJ Administrative Office, we will ensure that all cases are addressed.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 1 - Inadequate Arrest Warrant And DL-38 Procedures - Recurring (Continued)

Auditor's Conclusion

This is a recurring finding that has been identified in the last five audits. Although we recognize the district court's concerns about staffing, it is imperative that the district court take all the steps necessary to comply with our recommendation. The failure to follow the warrant and DL-38 procedures could result in uncollected fines and unpunished offenders and increases the risk for funds to be lost or misappropriated. During our next audit, we will determine whether the district court complied with our recommendation.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts

Our audit of the district court disclosed that internal control procedures required by the Administrative Office of Pennsylvania Courts (AOPC) for safeguarding funds collected by district court staff were not consistently followed. During the audit period, 57 manual receipts were available for use by the district court staff. Based on our test work we noted the following:

- 40 manual receipts could not be located and were not available for testing.
- Two logs to account for 40 manual receipts were not available for testing.

The AOPC's procedures require official manual receipts be used for receipt of funds in the event of a computer system shutdown, like a temporary power loss or system update. The list of available manual receipts, referred to as the log, and the manual receipts in duplicate should be secured and available for staff in the event funds are received by staff during computer system downtime.

Manual receipts are to be used in numerical order to enhance reconciliation and accountability. The log should be completed each time a manual receipt is issued to a remitter. One copy of the receipt should be given to the remitter, and the second copy of the receipt should be retained by the court. The staff member receiving the funds and recording the transaction should properly complete the log and place the log, the retained copy of the manual receipt, and funds in the appropriate secure locations.

When the computer system is running again, the retained copy of the manual receipt should be used to enter the information into the system to generate a system-generated receipt. The manual receipt, the computer-generated receipt, and the log should all agree in amount of funds received. The staff are to enter the manual receipt number on the computer system receipt and list the date entered into the system on the manual receipts' log. This provides an audit trail to account for the funds from manual receipt to computer-generated receipt.

Adequate internal controls include, but are not limited to, ensuring all required information is recorded on the manual receipt, the log, and the information is promptly added to the computer system. Information needed for ensuring the funds are accounted for properly, includes, but is not limited to, date issued, date entered into the system, the computer-generated receipt number, manual receipt amount, check number (if applicable), initials of the person receiving the payment, remitter name, docket number, payment source, and payment method.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 2 - Inadequate Internal Controls Over Manual Receipts (Continued)

The Magisterial District Judge stated that this condition occurred because of training and staffing issues that made it difficult for the court to get things done accurately and timely.

The failure to implement the AOPC's procedures regarding manual receipts negates the accountability of the funds collected and provides opportunities for potential misappropriation of funds.

Recommendation

We recommend that the district court follow the AOPC's established procedures to ensure an adequate system of internal controls exists for its manual receipts.

Management's Response

The Magisterial District Judge responded as follows:

My court did have inadequate control over manual receipts and, in the future, I will ensure that the log and receipts are kept in a secure location and that they are maintained and handled properly.

Auditor's Conclusion

During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2023

Finding No. 3 - Missing Case Files

Our audit of the district court required that certain case files be examined. There were 59 out of 110 case files needed for testing that could not be located.

In order for an entity to have an efficient record-keeping system, each court document must be filed timely and properly as required by the Administrative Office of Pennsylvania Courts (AOPC).

The failure to follow these guidelines could result in case file documents being lost, misfiled, or intentionally destroyed. Additionally, collections associated with missing case files and documents could be misappropriated. Despite this limitation, we were able to obtain sufficient evidence from the Magisterial District Justice System to support our conclusion on the district court's compliance as described in the letter from the Auditor General.

The Magisterial District Judge stated that this condition occurred because of untrained staff and the court being short staffed during the COVID-19 pandemic.

Adherence to the uniform internal control policies and procedures, as set forth in the Manual, would have ensured that there were adequate internal controls over case files.

Recommendation

We recommend that the district court initiate procedures to ensure that all cases are properly filed and contain appropriate documents.

Management's Response

The Magisterial District Judge responded as follows:

I truly believe the turnover in staff was the biggest issue for the missing files. There were so many staffing changes throughout this audit period which included three Court Coordinators and several General Clerks. We exhausted all efforts in trying to locate these files and even received assistance from the Regional Assistant Administrators and were still unable to find them. I believe they were misfiled due to a simple oversight. I have since implemented a new system so no files could get lost or misfiled.

Auditor's Conclusion

During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 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 and DL-38's 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 No. 1 for additional information.

DISTRICT COURT 32-1-21
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 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 Dawn L. Vann
Magisterial District Judge

Dr. Monica Taylor
Chairperson of the Board of Commissioners

Joanne Phillips, Esquire
Controller

Gerald C. Montella, Esquire
District Court Administrator

Ms. Joan Van Horn
Magisterial District Court Administrator

George A. Pagano, II, Esquire
First Assistant Administrator

The Honorable Linda A. Cartisano
President Judge

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.