

# COMPLIANCE AUDIT

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District Court 32-1-25  
Delaware County, Pennsylvania  
For the Period  
January 1, 2019 to November 3, 2023

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April 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 32-1-25, Delaware County, Pennsylvania (District Court), for the period January 1, 2019 to November 3, 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 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, 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.

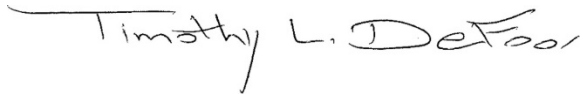
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2019 to November 3, 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 Internal Controls Over Manual Receipts.
- Inadequate Arrest Warrant And DL-38 Procedures.

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 32-1-25 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 few letters.

Timothy L. DeFoor  
Auditor General  
March 6, 2025

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DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 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 comprised as follows:

District Court checks issued to:

Department of Revenue	<u>\$ 567,490</u>
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This balance reflects the summary of monthly transmittal reports as provided by the Department of Revenue.

Robert R. Burke, Esquire, served at District Court 32-1-25 for the period January 1, 2019 to November 3, 2023. This court officially closed on November 3, 2023.

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 32-1-25  
 DELAWARE COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2019 TO NOVEMBER 3, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 117,535
Littering Law Fines	300
Child Restraint Fines	995
Department of Revenue Court Costs	107,678
Crime Victims' Compensation Bureau Costs	5,381
Crime Commission Costs/Victim Witness Services Costs	4,920
Domestic Violence Costs	1,643
Emergency Medical Service Fines	41,576
CAT/MCARE Fund Surcharges	114,260
Judicial Computer System Fees	42,808
Access to Justice Fees	22,772
Criminal Justice Enhancement Account Fees	2,120
Judicial Computer Project Surcharges	59,801
Constable Service Surcharges	10,848
Miscellaneous State Fines and Costs	<u>34,853</u>
 Total receipts	 567,490
 Disbursements to Commonwealth	 <u>(567,490)</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, 2019 to December 31, 2023	 <u><u>\$ -</u></u>

DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 1 - 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, 13 manual receipts were available for use by the district court staff. Based on our test work we noted the following:

- 11 manual receipts could not be located and were not available for testing.
- The log to account for the 13 manual receipts was 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 a 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, log, and 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.

The District Court Administrator stated that this condition occurred during the closure of the district court and the receipts were misplaced or were discarded in error.

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.



DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 1 - Inadequate Internal Controls Over Manual Receipts (Continued)**

Recommendation

We recommend that district courts establish and implement an adequate system of internal controls over manual receipts as noted above. However, because this district court closed November 3, 2023, there is no recommendation for this audit.

Management's Response

The District Court Administrator responded as follows:

These receipts were lost during the closure of the court and could not be found. The MDJ (Magisterial District Judge) Administrative Office staff assisted in trying to locate these receipts and eventually located one.

Since this court has been eliminated and is closed, there will no longer be any findings for District Court 32-1-25.

Auditor's Conclusion

This district court closed November 3, 2023. This is the final audit of District Court 32-1-25.

DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures**

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 40 instances in which a warrant was required to be issued under Pa.R.Crim.P. 430 (A) and (B). Our testing disclosed that three were not issued timely and three were not issued at all. The time from the date of required issuance to issuance ranged from 88 days to 161 days.

We also tested 11 instances in which a warrant may be issued under Pa.R.Crim.P. 430 (B). Our testing disclosed that two were not issued timely. The time from the date when the warrants should have been issued to issuance ranged from 81 days to 152 days. 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, of 42 warrants required to be returned or recalled, one was not returned or recalled, and 14 were not returned timely. The time of issuance to the time of return ranged from 185 days to 436 days.

Furthermore, we tested 25 instances in which a DL-38 was required to be issued. Our testing disclosed that four were not issued timely. The time from the date of required issuance to issuance ranged from 70 days to 152 days.

DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

**Warrant Issuance Procedures:** The Notice of Impending Warrant was created with the purpose of informing the defendant that failure to pay the amount due or to appear for a Payment Determination Hearing will result in the issuance of an arrest warrant. The defendant is also informed that his/her response must be made within ten days of the date of the notice.

**Pa.R.Crim.P. Rule 430 states, 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 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

**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.

**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 time payment.

The District Court Administrator stated that there was a high volume of warrants issued and warrants not always being returned from constables on a timely basis. Additionally, the District Court Administrator stated COVID and the court closure impacted warrants.

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, it is considered best business practice to issue warrants that fall under Pa.R.Crim.P. 430(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.

**Recommendations**

We recommend that district courts review the tickler reports in the MDJS for warrants and DL-38s daily and take appropriate action. District courts should also 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. However, because this district court closed November 3, 2023, there is no recommendation for this district court.

DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 2023

**Finding No. 2 - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

Management's Response

The District Court Administrator responded as follows:

This Court had been affected by staff changes and shortages and the COVID Pandemic only added to this issue. I do appreciate the auditor taking into consideration that this audit period covered a portion of the Pandemic and during that time, there was a county-wide furlough of all court employees. These were the two major components for the delays. The Judge and court staff along with the MDJ Administrative Office worked diligently together on clearing up these backlogs and eventually the court was up to date.

Since this court has been eliminated and is closed, there will no longer be any findings for District Court 32-1-25.

Auditor's Conclusion

This district court closed November 3, 2023. This is the final audit of District Court 32-1-25.

DISTRICT COURT 32-1-25  
DELAWARE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2019 TO NOVEMBER 3, 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

**Dr. Monica Taylor**  
Chairperson of County Council

**Joanne Phillips, Esquire**  
Controller

**Gerald C. Montella, Esquire**  
District Court Administrator

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).