COMPLIANCE AUDIT

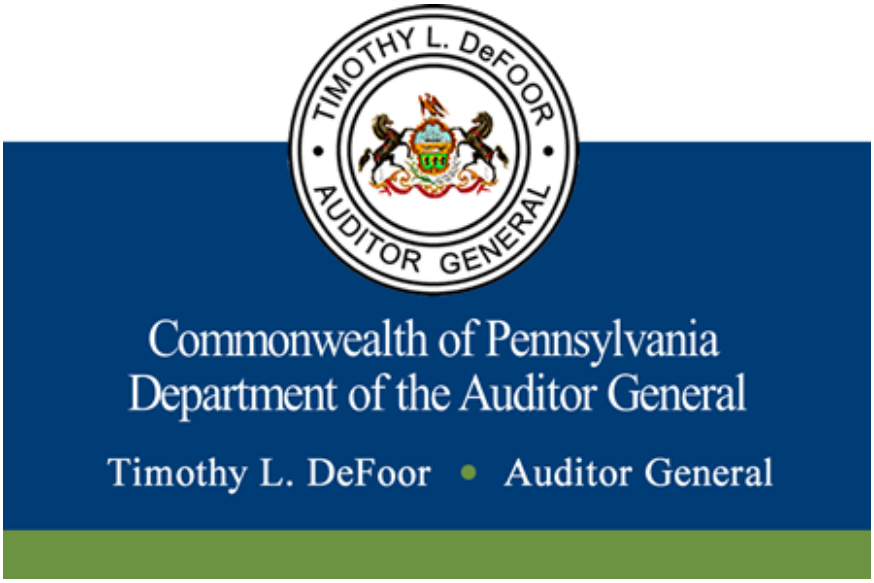
District Court 32-2-42

Delaware County, Pennsylvania

For the Period

January 1, 2021 to December 31, 2024

August 2026



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
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www.PaAuditor.gov

TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We were engaged to conduct a compliance audit of the District Court 32-2-42, Delaware County, Pennsylvania (district court), for the period January 1, 2021 to December 31, 2024, pursuant to the requirements of Section 401(c) of *The Fiscal Code*, 72 P.S. § 401(c) to determine whether the district court complied with state laws and regulations and Administrative Office of Pennsylvania Courts (AOPC) policies and 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.

Our audit was limited to the areas related to the objective identified in the previous paragraph 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.

We were not able to access information and documentation for cases that the AOPC and/or the district court indicated have been restricted due to expungement, the defendant being a juvenile, or pursuant to the Pennsylvania Clean Slate Law, 18 Pa.C.S. § 9122.2. As a result, we could not determine whether the district court complied with state laws and regulations and AOPC policies and procedures related to the collection of moneys on behalf of the Commonwealth for the cases we could not access.

Because of the limitations on the scope of our audit, as described in the preceding paragraph, the scope of our work was not sufficient to enable us to conclude, and we do not express a conclusion, on whether the district court complied with state laws and regulations and AOPC policies and administrative procedures related to the collection of moneys on behalf of the Commonwealth for the period January 1, 2021 to December 31, 2024.

However, we were able to perform the following procedures related to the development of the summary of the district court's receipts and disbursements:

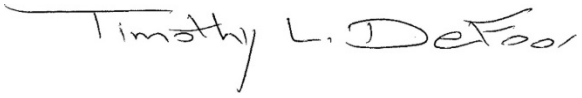
- Obtained data from the AOPC and the Pennsylvania Department of Revenue and determined whether:
    - Amounts provided by the AOPC match amounts received by the Department of Revenue.
    - The district court's distributions to the state agree with the data provided by the Department of Revenue.

The summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary) is presented in this report. The Department of Revenue may use this summary 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 attempt to conclude on the district court's compliance with certain state laws and regulations as described previously. Any adjustments that we considered necessary based on the limited information provided are disclosed in the *Proposed Audit Adjustments* line of the summary.

Based on the limited audit procedures we were able to perform, we have included the finding listed below in this report. Furthermore, if the scope of our work had been sufficient to enable us to conclude on the district court's compliance with relevant state laws and regulations and AOPC policies and administrative procedures, additional instances of noncompliance or other matters may have been identified and reported herein.

- Inadequate Arrest Warrant Procedures - Recurring.

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 32-2-42 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
August 4, 2026

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DISTRICT COURT 32-2-42
DELAWARE COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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	$ 533,400

This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue.

Michael A. Burns served at District Court 32-2-42 for the period January 1, 2021 to December 31, 2024.

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 32-2-42
DELAWARE COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

Receipts:

Department of Transportation		
Title 75 Fines	$	42,163
Littering Law Fines		613
Child Restraint Fines		150
Department of Revenue Court Costs		153,962
Crime Victims' Compensation Bureau Costs		6,113
Crime Commission Costs/Victim Witness Services Costs		12,748
Domestic Violence Costs		2,971
Emergency Medical Service Fines		31,164
CAT/MCARE Fund Surcharges		54,465
Judicial Computer System Fees		45,527
Access to Justice Fees		26,866
Criminal Justice Enhancement Account Fees		5,304
Judicial Computer Project Surcharges		83,847
Constable Service Surcharges		20,232
Miscellaneous State Fines and Costs		47,275
Total receipts		533,400
Disbursements to Commonwealth		(533,400)
Balance due Commonwealth (District Court) per Department of Revenue data		-
Proposed Audit Adjustments		-
Adjusted balance due Commonwealth (District Court) for the period January 1, 2021 to December 31, 2024	$	-

Finding - Inadequate Arrest Warrant Procedures - Recurring

We cited the issue of inadequate arrest warrant procedures in the two prior audits reports, with the most recent being for the period January 1, 2017, to December 31, 2020. 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.

We tested 26 instances in which a warrant was required to be issued under Pa.R.Crim.P. 430 (A) and (B). Our testing disclosed that seven were not issued timely. The time from the date of required issuance to issuance ranged from 65 days to 104 days.

In addition, of 32 warrants required to be returned or recalled, 17 were not returned or recalled, and six were not returned timely. The time of issuance to the time of return ranged from 269 days to 858 days.

Finding - Inadequate Arrest Warrant 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.

Finding - Inadequate Arrest Warrant Procedures - Recurring (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.

The district court staff stated delays in returning warrants were caused by turnover among constables. Additionally, district court staff stated that understaffing and the time required to train new staff resulted in warrants not being issued or returned timely.

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

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

Management's Response

The Magisterial District Judge responded as follows:

> In addressing this finding, we have implemented a new system to ensure that all the warrants are issued timely. We will also review the warrant recall slips frequently to ensure all warrants are returned and reissued in a timely manner. The Delaware County Administrative Office for Magisterial District Judges will assist the court staff in monitoring these warrant requirements.

Auditor's Conclusion

We appreciate the district court's efforts to correct these issues. While we recognize the district court's concerns about staffing, it is imperative that warrants are issued and returned timely to enforce the collections of moneys. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 32-2-42
DELAWARE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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.[1] 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.

[1] The manual referred to in the recommendation from the prior audit is the Magisterial District Judge Automated Office Clerical Procedures Manual.

DISTRICT COURT 32-2-42
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2024

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 Michael A. Burns
Magisterial District Judge

The Honorable Richard R. Womack
Chairperson of County Council

The Honorable Louis F. Rosenthal
Controller

Gerald C. Montella, Esquire
Director of Court Administrator

Ms. Joan E. Van Horn
Magisterial District Judge Court Administrator

George A. Pagano, Esquire
First Assistant Administrator

Ms. Charlene Joyner-Blunden
Court Coordinator

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.