

COMPLIANCE AUDIT

District Court 03-3-02 Northampton County, Pennsylvania For the Period January 1, 2020 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 03-3-02, Northampton 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 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.

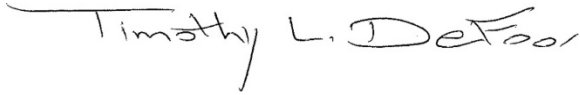
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 Northampton County District Court 03-3-02 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 extending from the left side of the first name.

Timothy L. DeFoor
Auditor General
September 3, 2025

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DISTRICT COURT 03-3-02
NORTHAMPTON 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	\$ 1,201,162
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This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue

Douglas H. Schlegel, Sr. served at District Court 03-3-02 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 03-3-02
NORTHAMPTON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Department of Transportation	
Title 75 Fines	\$ 327,784
Motor Carrier Road Tax Fines	1,875
Overweight Fines	4,685
Commercial Driver Fines	2,112
Littering Law Fines	475
Child Restraint Fines	3,564
Department of Revenue Court Costs	145,059
Crime Victims' Compensation Bureau Costs	5,388
Crime Commission Costs/Victim Witness Services Costs	6,525
Domestic Violence Costs	1,509
Department of Agriculture Fines	500
Emergency Medical Service Fines	111,629
CAT/MCARE Fund Surcharges	187,420
Judicial Computer System Fees	63,545
Access to Justice Fees	34,102
Criminal Justice Enhancement Account Fees	3,133
Judicial Computer Project Surcharges	88,209
Constable Service Surcharges	10,051
Miscellaneous State Fines and Costs	203,597
	<hr/>
Total receipts	1,201,162
Disbursements to Commonwealth	<hr/> (1,201,162)
Balance due Commonwealth (District Court) per Department of Revenue data	-
Proposed audit adjustments	<hr/> -
Adjusted balance due Commonwealth (District Court) for the period January 1, 2020 to December 31, 2023	<hr/> \$ - <hr/>

DISTRICT COURT 03-3-02
NORTHAMPTON COUNTY
FINDING AND RECOMMENDATION
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 three prior audits with the most recent being for the period January 1, 2016 to December 31, 2019. Our current audit found that the district court did not correct the issue.

Warrants are used to enforce the collection of monies on traffic and non-traffic cases in which defendants fail 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 38 instances in which warrants were required to be returned or recalled. Two of the warrants were not returned or recalled, and 14 of the warrants were not returned timely. The time of issuance to the time of return ranged from 211 days to 880 days.

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.

DISTRICT COURT 03-3-02
NORTHAMPTON COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)

- (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.

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 that the court's closure due to the COVID-19 pandemic and staffing issues affected the warrant return procedures followed.

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 Deputy Court Administrator responded as follows:

In regard to the finding on Inadequate Arrest Warrant Procedures, this was due to staff shortages and COVID-19 procedures that were in place. We always request the warrant be returned in a timely matter and the constables do not return when requested.

DISTRICT COURT 03-3-02
NORTHAMPTON COUNTY
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)

Auditor's Conclusion

This is a recurring finding that has been identified in the last three audits. It is imperative that the district court take all the steps necessary to comply with our recommendation. Please note that we did not include any exceptions in the finding for the return of warrants during the pandemic. During our next audit, we will determine whether the district court complied with our recommendation.

DISTRICT COURT 03-3-02
NORTHAMPTON 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 03-3-02
NORTHAMPTON 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 Lori Vargo-Heffner
County Council President

The Honorable Tara M. Zrinski
Controller

Mr. J. Jermaine Greene, Sr.
District Court Administrator

Ms. Jenelle Crisafulli
Deputy Court Administrator

The Honorable Craig A. Dally
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.