

# COMPLIANCE AUDIT

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## District Court 38-1-15 Montgomery County, Pennsylvania For the Period January 1, 2020 to December 31, 2023

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October 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 38-1-15, Montgomery 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.

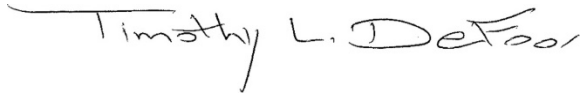
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 Montgomery County District Court 38-1-15 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  
September 8, 2025

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DISTRICT COURT 38-1-15  
MONTGOMERY 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>\$ 406,266</u> |
|-----------------------|-------------------|

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

Francis J. Lawrence, Jr. served at District Court 38-1-15 for the period January 1, 2020 to December 31, 2022.

Denise Ashe served at District Court 38-1-15 for the period January 1, 2023 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 38-1-15  
MONTGOMERY COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

|                                                                                                           |                  |
|-----------------------------------------------------------------------------------------------------------|------------------|
| Department of Transportation                                                                              |                  |
| Title 75 Fines                                                                                            | \$ 35,629        |
| Child Restraint Fines                                                                                     | 300              |
| Department of Revenue Court Costs                                                                         | 153,058          |
| Crime Victims' Compensation Bureau Costs                                                                  | 4,250            |
| Crime Commission Costs/Victim Witness Services Costs                                                      | 5,482            |
| Domestic Violence Costs                                                                                   | 1,629            |
| Emergency Medical Service Fines                                                                           | 6,904            |
| CAT/MCARE Fund Surcharges                                                                                 | 17,421           |
| Judicial Computer System Fees                                                                             | 50,315           |
| Access to Justice Fees                                                                                    | 28,162           |
| Criminal Justice Enhancement Account Fees                                                                 | 4,164            |
| Judicial Computer Project Surcharges                                                                      | 75,245           |
| Constable Service Surcharges                                                                              | 12,341           |
| Miscellaneous State Fines and Costs                                                                       | 11,366           |
|                                                                                                           | <hr/>            |
| Total receipts                                                                                            | 406,266          |
| Disbursements to Commonwealth                                                                             | <hr/> (406,266)  |
| Balance due Commonwealth (District Court)<br>per Department of Revenue data                               | -                |
| Proposed audit adjustments                                                                                | <hr/> -          |
| Adjusted balance due Commonwealth (District Court)<br>for the period January 1, 2020 to December 31, 2023 | <hr/> \$ - <hr/> |

DISTRICT COURT 38-1-15  
MONTGOMERY 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 two prior audits, with the most recent 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 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 40 instances in which a warrant was required to be issued under Pa.R.Crim.P. 430 (A) and (B). Our testing disclosed that five were not issued timely and one was not issued at all. The time from the date of required issuance to issuance ranged from 67 days to 144 days.

We also tested 10 instances in which a warrant may be issued under Pa.R.Crim.P. 430 (B). Our testing disclosed that five were not issued timely. The time from the date when the warrants should have been issued to issuance ranged from 69 days to 176 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 49 warrants required to be returned or recalled, 14 were not returned or recalled, and 22 were not returned timely. The time of issuance to the time of return ranged from 271 days to 1,266 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).

DISTRICT COURT 38-1-15  
MONTGOMERY COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

**Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)**

- (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.

**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 Magisterial District Judge believes that working remotely was the cause of this issue and stated that since 2024, most of the staff is now coming into the office.

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. 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 take appropriate action.

DISTRICT COURT 38-1-15  
MONTGOMERY COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2023

**Finding - Inadequate Arrest Warrant Procedures - Recurring (Continued)**

**Management's Response**

The Magisterial District Court Administration responded as follows:

The court will review tickler reports and take the appropriate action as dictated by the Magisterial District Judge Automated Office Clerical Procedures Manual. Warrant control reports will likewise be monitored in order to notify police or other officials to return unserved warrants after 120 days. These issues will be addressed immediately.

**Auditor's Conclusion**

We appreciate the offices' efforts to correct these issues. This is a recurring finding. It is imperative that the district court ensure that warrants are properly issued and returned. During our next audit we will determine if the district court complied with our recommendation.

DISTRICT COURT 38-1-15  
MONTGOMERY 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 and DL-38s 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 38-1-15  
MONTGOMERY 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 Denise Ashe**  
Magisterial District Judge

**The Honorable Neil K. Makhija**  
Chairperson of the Board of Commissioners

**The Honorable Robert R. Hart**  
Controller

**Michael R. Kehs, Esquire**  
District Court Administrator

**John Savoth, Esquire**  
Deputy Court Administrator, Special Courts

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).