

# COMPLIANCE AUDIT

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District Court 49-1-01  
Centre County, Pennsylvania  
For the Period  
January 1, 2020 to December 31, 2024

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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 49-1-01, Centre County, Pennsylvania (District Court), for the period January 1, 2020 to December 31, 2024, 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.

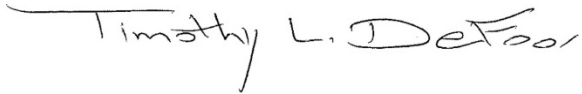
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, 2024, 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 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 Centre County District Court 49-1-01 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 22, 2025

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DISTRICT COURT 49-1-01  
CENTRE COUNTY  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2020 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	<u>\$ 823,415</u>
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This balance reflects the summary of monthly transmittal reports provided by the Department of Revenue.

Donald M. Hahn served at District Court 49-1-01 for the period January 1, 2020 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 49-1-01  
CENTRE COUNTY  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2024

Receipts:

Department of Transportation	
Title 75 Fines	\$ 59,092
Littering Law Fines	16
Child Restraint Fines	225
Department of Revenue Court Costs	177,335
Crime Victims' Compensation Bureau Costs	37,715
Crime Commission Costs/Victim Witness Services Costs	74,655
Domestic Violence Costs	18,227
Emergency Medical Service Fines	44,366
CAT/MCARE Fund Surcharges	84,888
Judicial Computer System Fees	69,634
Access to Justice Fees	41,675
Criminal Justice Enhancement Account Fees	8,608
Judicial Computer Project Surcharges	132,718
Constable Service Surcharges	9,493
Miscellaneous State Fines and Costs	64,768
	<hr/>
Total receipts	823,415
Disbursements to Commonwealth	<hr/> (823,415)
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, 2024	<hr/> \$ -

DISTRICT COURT 49-1-01  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2024

**Finding - 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 27 instances in which a warrant may be issued under Pa.R.Crim.P. 430 (B). Our testing disclosed that 22 were not issued timely and one was not issued at all. The time from the date when the warrants should have been issued to issuance ranged from 69 days to 181 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 52 warrants required to be returned or recalled, 24 were not returned or recalled, and ten were not returned timely. The time of issuance to the time of return ranged from 274 days to 940 days.

Furthermore, we tested 28 instances in which a DL-38 was required to be issued. Our testing disclosed that 19 were not issued timely. The time from the date of required issuance to issuance ranged from 76 days to 219 days.



DISTRICT COURT 49-1-01  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
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**Finding - Inadequate Arrest Warrant And DL-38 Procedures (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.

**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.

DISTRICT COURT 49-1-01  
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FINDING AND RECOMMENDATION  
FOR THE PERIOD  
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**Finding - Inadequate Arrest Warrant And DL-38 Procedures (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 he may have a more lenient policy with regards for failure to pay, citing his background as a bankruptcy attorney. Additionally, the Magisterial District Judge stated that the policy typically will grant extra time for failure to pay "May" warrants before the warrant is issued. Upon issuing the warrant, the Judge will give roughly another 30 days before issuing a DL-38 license suspension for failure to pay. Furthermore, the Magisterial District Judge stated that the constables were requesting the court leave warrants active for two years. Finally, the Magisterial District Judge stated that the court would be making a change to their warrant return policy to identify changes to get outstanding warrants returned.

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 (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.

DISTRICT COURT 49-1-01  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2024

**Finding - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

**Management's Response**

The Magisterial District Judge responded as follows:

My predisposition warrant policy and practice is as follows:

When the citation has been issued, I wait a full month after the citation is issued before issuing the warrant.

When the citation has been filed, my staff promptly sends the first-class summons. In cases where there is no response within ten days, my staff promptly sends the certified summons. I review the "Issue Summons" list daily to ensure prompt mailing.

When the certified summons is not accepted, I wait a full month after the certified summons is sent before issuing a warrant.

When the certified summons is accepted, I wait a full month after the summons is accepted before issuing the warrant.

I print and review the "Warrant" and "Service Tracking" list every week and make notes for every predisposition case regarding (a) the issuance of the citation and (b)(1) the sending of and (2) the acceptance of the certified summons in order to ensure that all cases are reviewed promptly for the purpose of issuing a warrant. I also review the "Pending Cases" list every week as a backup.

While waiting a full month before issuing a warrant is more than required, I believe that a ten-day response deadline is too short.

Anecdotally, in my early years, I have observed too many defendants miss the response deadline by a day or two and find that they owe \$32.50 more than what was stated in the summons. This occurs less often after they have been given a month, rather than ten days.

In civil cases before the Court of Common Pleas, an answer is due at least 31 days or more after the complaint is served upon the defendant. In criminal cases, a plea is due at the formal arraignment, which is far longer than ten days.

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**Finding - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

**Management's Response (Continued)**

My post-disposition warrant policy and practice is as follows:

When a payment is missed, my staff promptly sends a notice of impending warrant. I review the "Pre-Warrant" list daily to ensure prompt mailing.

When payment is not made, I send a second notice of impending warrant at least a full month after the first notice. Only when payment is not made after two notices of impending warrant, I issue a warrant a full month after the second notice.

I also tend to stagger the issuance of post-disposition warrants to avoid the issuance of multiple post-disposition warrants against a single defendant at one time.

I print and review the "Warrant" list every week and make notes for every post-disposition case regarding the sending of the most recent notice of impending warrant in order to ensure the all cases are reviewed promptly for the purpose of issuing a warrant in accordance with my policies and practice.

While two notices of impending warrant, a one-month gap between (a) the first notice and the second notice and (b) the second notice and the warrant, and the staggering of post-disposition warrants are more than required, I believe that a ten-day payment deadline is too short in these instances as well.

Anecdotally, I have found that the issuance of a warrant does very little to further the collection process. My constables rarely do more than send postcards to the defendant upon receipt of a warrant. I have also been informed that \$27.50 is inadequate compensation and insufficient motivation for constables to put in any more effort. Except for the occasional inconvenience of an extra day or two of detention, I have found warrants to be very little motivation for defendants to pay.

In addition, every warrant adds at least \$27.50 to an overdue balance owed by people who are already having trouble making payments.

My policies and practices are drawn from my experience as an attorney in debtor practice and in bankruptcy law. I have found that, in the absence of leverage, which absence I have described above, the best way to motivate a debtor to pay is for the debtor to want to make payments. As a result, I am reluctant to disrupt a voluntary payment plan by the issuance of a warrant only eleven days after a missed payment. I provide additional reminders that payment is due in the form of a second notice of impending warrant. Finally, I seek to ameliorate the financial impact of multiple warrants by staggering the issuance of post-disposition warrants against a single defendant.

DISTRICT COURT 49-1-01  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
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**Finding - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

Management's Response (Continued)

Changes in the Recall of Warrants for the Purpose of Reissuing Them to Other Constables

As stated above, every warrant adds at least \$27.50 to an overdue balance owed by people who are already having trouble making payments, and I have found that the issuance of a warrant does very little to further the collection process. As a result, I had previously been reluctant to recall warrants for the purpose of reissuing them to other constables.

However, after your auditors raised the possibility of the original constable's accepting payment from a defendant and not forwarding it to the court, I have decided to resume the process of recalling warrants and reissuing them to other constables. This will be done cautiously and conservatively at first, but I intend to rotate warrants every year for three years after the most recent activity. After three years of inactivity, I believe that the prospect of a constable's accepting payment from a defendant and not forwarding it to the court to be remote.

Changes in DL-38 Procedures

In the past, I have used the DL-38 as an aftermath to the warrant procedure, often initiating the procedure only after the issuance of a warrant.

However, after discussion with your auditors, I will be pursuing the DL-38 process more aggressively.

When a traffic citation has been issued, I will promptly send a DL-38 warning letter if no response has been received within ten days. However, I will wait a full month after sending the warning letter before forwarding a request for suspension of driving privileges.

When a traffic citation has been filed, I will send a DL-38 warning letter promptly within a week after sending the certified summons. However, once again, I will wait a full month after sending the warning letter before forwarding a suspension request.

This should reduce the delay between issuance of a warrant and the suspension request.

With respect to post-disposition cases, I will send a DL-38 warning letter a full month after the first notice of impending warrants. However, once again, I will wait a full month after sending the warning letter before forwarding the suspension request. Neither the DL-38 warning letter nor the requests for suspension will be staggered.

DISTRICT COURT 49-1-01  
CENTRE COUNTY  
FINDING AND RECOMMENDATION  
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**Finding - Inadequate Arrest Warrant And DL-38 Procedures (Continued)**

**Management's Response (Continued)**

Not only would this change in procedure reduce the delay between issuance of a warrant and the suspension request in most cases, it may even result in a suspension request being made before the issuance of a warrant in cases where one defendant has multiple post-disposition case delinquencies.

Unlike warrants, which cost \$27.50 each, a DL-38 will not increase the amount which the defendant owes the court.

However, also unlike warrants, I have found anecdotally that the potential suspension of driving privileges can be considerable leverage motivating a defendant to pay.

These changes in DL-38 procedures were implemented immediately last week.

As before, I will print and review the "DL-38" list every week and make notes for every case for the purpose of issuing both the warning letter and the suspension request in accordance with this new policy and practice.

**Auditors Conclusion**

We appreciate the district court's explanation of its procedures and its efforts to correct some of the issues described in the finding. We are required to evaluate compliance with the criteria listed in the finding regardless of any internal procedures that differ from the criteria listed. During our next audit, we will determine if the district court complied with our recommendation.

DISTRICT COURT 49-1-01  
CENTRE COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2020 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 Donald M. Hahn**  
Magisterial District Judge

**The Honorable Mark Higgins**  
Chairperson of the Board of Commissioners

**The Honorable Jason Moser**  
Controller

**Ms. Kendra J. Miknis**  
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).