

COMPLIANCE AUDIT

District Court 31-2-03
Lehigh County, Pennsylvania
For the Period
January 1, 2019 to October 28, 2022

September 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**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 31-2-03, Lehigh County, Pennsylvania (District Court), for the period January 1, 2019 to October 28, 2022 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 all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the district court's account. Our audit was limited to areas related to the objective 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.

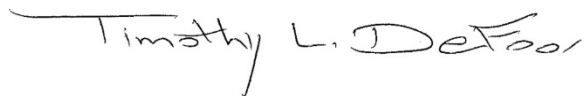
The district court is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 October 28, 2022, the district court, in all significant respects, complied 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.

This report includes a summary of the district court's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). 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. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summary; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summary.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Department of Revenue to allow the Department of Revenue to state and settle the district court's account. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the district court. We appreciate the courtesy extended by the District Court 31-2-03, Lehigh County, to us 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 long horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General
September 18, 2023

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DISTRICT COURT 31-2-03
LEHIGH COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO OCTOBER 28, 2022

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>\$ 962,611</u>
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This balance reflects the summary of monthly transmittal reports as settled by the Department of Revenue.

Donna R. Butler served at District Court 31-2-03 for the period January 1, 2019 to July 31, 2022.

Various Senior Judges served intermittently at District Court 31-2-03 during the period March 1, 2020 to October 28, 2022. This district court closed on October 28, 2022.

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 31-2-03
 LEHIGH COUNTY
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE PERIOD
 JANUARY 1, 2019 TO OCTOBER 28, 2022

Receipts:

Department of Transportation	
Title 75 Fines	\$ 89,197
Commercial Driver Fines	1,000
Littering Law Fines	225
Child Restraint Fines	399
Department of Revenue Court Costs	147,196
Crime Victims' Compensation Bureau Costs	8,652
Crime Commission Costs/Victim Witness Services Costs	5,365
Domestic Violence Costs	1,612
Department of Agriculture Fines	100
Emergency Medical Service Fines	72,861
CAT/MCARE Fund Surcharges	164,235
Judicial Computer System Fees	58,037
Access to Justice Fees	32,055
Criminal Justice Enhancement Account Fees	3,951
Judicial Computer Project Surcharges	88,966
Constable Service Surcharges	7,188
Miscellaneous State Fines and Costs	<u>281,572</u>
 Total receipts	 962,611
 Disbursements to Commonwealth	 <u>(962,611)</u>
 Balance due Commonwealth (District Court) per settled reports	 -
 Audit adjustments	 <u>-</u>
 Adjusted balance due Commonwealth (District Court) for the period January 1, 2019 to October 28, 2022	 <u><u>\$ -</u></u>

DISTRICT COURT 31-2-03
LEHIGH COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO OCTOBER 28, 2022

This report was initially distributed to:

The Honorable Pat Browne
Secretary
Pennsylvania Department of Revenue

The Honorable H. Geoffrey Moulton, Jr.
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

The Honorable Geoff Brace
Chairperson of the Board of Commissioners

The Honorable Mark Pinsley
Controller

Mr. Kerry R. Turtzo
District Court Administrator

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.