

COMPLIANCE AUDIT

Clerk of Judicial Records/ Bureau of Collections Lehigh County, Pennsylvania For the Period January 1, 2017 to December 31, 2020

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have conducted a compliance audit of the Clerk of Judicial Records/Bureau of Collections, Lehigh County, Pennsylvania (County Officer), for the period January 1, 2017 to December 31, 2020, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b).

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 County Officer'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.

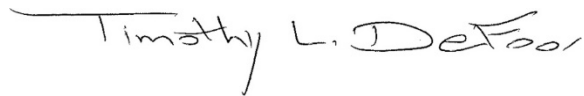
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer 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, 2017 to December 31, 2020, the County Officer, 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 County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Department of Revenue, which obtains data from each of the Commonwealth's Clerk of Court of Common Pleas Offices, 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 County Officer'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. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer. We appreciate the courtesy extended by the Clerk of Judicial Records/Bureau of Collections, 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
December 9, 2021

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CLERK OF JUDICIAL RECORDS/ BUREAU OF COLLECTIONS
 LEHIGH COUNTY
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2017 TO DECEMBER 31, 2020

The Department of Auditor General is mandated by Article IV, Section 401(b) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted.

Clerk of Court of Common Pleas 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 summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

Total disbursements during the audit period are comprised as follows:

Bureau of Collections checks issued to:

Department of Revenue	\$ 9,643,718
Office of Attorney General	2,231
State Police	3,820
Commission on Crime and Delinquency	45
Department of Human Services	1,347
Department of Transportation	8,115
Department of Public Welfare	709
Department of Labor and Industry	8,603
Liquor Control Board	426
Office of Inspector General	76
Office of Vocational Rehabilitation	770
	770
Total	\$ 9,669,860

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue. The balance also reflects a summary of any receipts disbursed directly to other state agencies.

Andrea Naugle served as the Clerk of Judicial Records for the period January 1, 2017 to December 31, 2020.

Timothy A. Reeves served as the Chief Financial Officer, Bureau of Collections for the period January 1, 2017 to December 31, 2020.

CLERK OF JUDICIAL RECORDS/ BUREAU OF COLLECTIONS
LEHIGH COUNTY
BACKGROUND
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The summary of receipts and disbursements 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.

Audit Adjustment

The audit adjustment represents a prior amount due the county for the period July 25, 2005 to December 31, 2011.

CLERK OF JUDICIAL RECORDS/ BUREAU OF COLLECTIONS
LEHIGH COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

Receipts:

Department of Transportation		
Title 75 Fines	\$	564,787
Overweight Fines		103
Department of Revenue Court Costs		311,254
Crime Victims' Compensation Costs		814,816
Crime Commission Costs/Victim Witness Services Costs		825,514
Domestic Violence Costs		49,710
Emergency Medical Services Fines		38,069
DUI - ARD/EMS Fees		77,592
CAT/MCARE Fund Surcharges		159,769
Judicial Computer System/Access to Justice Fees		674,707
Offender Supervision Fees		3,102,619
Constable Service Surcharges		741
Criminal Laboratory Users' Fees		150,260
Probation and Parole Officers' Firearm Education Costs		57,895
Substance Abuse Education Costs		557,009
Office of Victims' Services Costs		111,074
Miscellaneous State Fines and Costs		<u>2,175,983</u>
 Total receipts		 9,671,901
 Disbursements to Commonwealth		 <u>(9,669,860)</u>
 Balance due Commonwealth (County) per settled reports		 2,041
 Audit adjustments		 <u>(2,041)</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2017 to December 31, 2020	 \$	 <u><u>-</u></u>

CLERK OF JUDICIAL RECORDS/ BUREAU OF COLLECTIONS
LEHIGH COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2017 TO DECEMBER 31, 2020

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue

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

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable Andrea Naugle
Clerk of Judicial Records

Mr. Timothy A. Reeves
Chief Financial Officer, Bureau of Collections

The Honorable Mark Pinsley
Controller

The Honorable Geoff Brace
Chairperson of the County Commissioners

The Honorable J. Brian Johnson
President Judge

Mr. Stephen Berndt, CFE
Director of Lehigh County Bureau of Collections

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.