

# COMPLIANCE AUDIT

---

## Clerk of the Court of Common Pleas

Northampton County, Pennsylvania  
For the Period  
January 1, 2016 to December 31, 2019

---

February 2021



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

We have conducted a compliance audit of the Clerk of the Court of Common Pleas, Northampton County, Pennsylvania (County Officer), for the period January 1, 2016 to December 31, 2019, 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 Office'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.

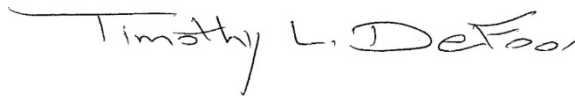
The County Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Office 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, 2016 to December 31, 2019, the County Office, 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summary). We obtained data representing the County Office'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 Office'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 office. We appreciate the courtesy extended by the Clerk of the Court of Common Pleas, Northampton 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 from the start of the name.

Timothy L. DeFoor  
Auditor General

January 14, 2021

CONTENTS

	<u>Page</u>
Background.....	1
Summary Of Receipts And Disbursements .....	2
Summary Of Prior Audit Recommendation .....	3
Report Distribution .....	4

CLERK OF THE COURT OF COMMON PLEAS  
NORTHAMPTON COUNTY  
BACKGORUND  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2019

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:

Clerk of the Court checks issued to:

Department of Revenue	\$ 5,116,784
Department of Public Welfare	9,220
Department of Human Services	3,940
State Police	348
Office of Inspector General	3,870
Labor and Industry	<u>24,980</u>
Total	<u>\$ 5,159,142</u>

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.

Leigh Ann Fisher served as the Clerk of the Court of Common Pleas for the period January 1, 2016 to December 31, 2019.

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.

CLERK OF THE COURT OF COMMON PLEAS  
 NORTHAMPTON COUNTY  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE PERIOD  
 JANUARY 1, 2016 TO DECEMBER 31, 2019

Receipts:

Department of Transportation		
Title 75 Fines	\$	317,243
Overweight Fines		65,443
Department of Revenue Court Costs		212,273
Crime Victims' Compensation Costs		455,736
Crime Commission Costs/Victim Witness Services Costs		313,708
Domestic Violence Costs		29,609
Emergency Medical Services Fines		28,770
DUI - ARD/EMS Fees		64,766
CAT/MCARE Fund Surcharges		88,809
Judicial Computer System/Access to Justice Fees		463,746
Offender Supervision Fees		1,244,705
Constable Service Surcharges		1,435
Criminal Laboratory Users' Fees		156,749
Probation and Parole Officers' Firearm Education Costs		39,565
Substance Abuse Education Costs		551,195
Office of Victims' Services Costs		60,389
Miscellaneous State Fines and Costs		<u>1,065,001</u>
 Total receipts		 5,159,142
 Disbursements to Commonwealth		 <u>(5,159,142)</u>
 Balance due Commonwealth (County) per settled reports		 -
 Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2016 to December 31, 2019	 \$	 <u><u>-</u></u>

CLERK OF THE COURT OF COMMON PLEAS  
NORTHAMPTON COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Review the laws noted to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

During our current audit, we noted that the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS  
NORTHAMPTON COUNTY  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2019

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 Leigh Ann Fisher**  
Clerk of the Court of Common Pleas

**The Honorable Tony E. Bassil**  
Controller

**The Honorable Lori Vargo Heffner**  
President of the Board of Commissioners

**The Honorable Michael J. Koury, Jr.**  
President Judge

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).