




Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA
COUNTY CONTROLLER

Thomas Grogan, CPA
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Mark Pinsley, County Controller 
DATE: December 27, 2021
RE: Audit of Clerk of Judicial Records-Criminal Division

We have completed our financial audit of Clerk of Judicial Records-Criminal Division for the calendar years ended December 31, 2019 and 2020. Our audit report number 21-32 is attached.

The result of our audit is:

- The County of Lehigh received the proper amounts due from the Clerk of Judicial Records-Criminal Division.

Attachment

AUDITS/CJR-CRIMINAL DIVISION



COUNTY OF LEHIGH, PENNSYLVANIA
CLERK OF JUDICIAL RECORDS – CRIMINAL DIVISION

*Financial Audit for the Calendar Years Ended
December 31, 2019 and 2020*

REPORT NO. 21-32

COUNTY OF LEHIGH, PENNSYLVANIA
CLERK OF JUDICIAL RECORDS-CRIMINAL DIVISION

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COUNTY OF LEHIGH, PENNSYLVANIA
CLERK OF JUDICIAL RECORDS-CRIMINAL DIVISION

*Background**

The Criminal Division maintains all criminal related Court records and is responsible for the following:

1. Process case records for Adult and Juvenile criminal matters;
2. Collect bail (cash only for monetary bail), issue and distribute refunds, and maintain all records with respect to bail deposits. Maintain record of bail bond agencies; (Bail guidelines)
3. Accept, process and record the filings of appeals to Higher Courts; (Notice of Appeal)
4. Assess court costs and prepare Certificate of Costs according to law for Lehigh County Bureau of Collections;
5. Accept, process and record the filing of Summary Appeals; (Summary Appeal)
6. Accept, process and record the filing of Road Dockets;
7. Record and docket Administrative Court Orders;
8. Process, issue, and record Private Detective Licenses and Bonds; (Requirements for Private Detective)
9. Process Forfeitures;
10. Process, issue, and record Constables and Deputy Constables Bonds (appointed and elected);
11. Process, issue, and record Tax Collectors Bonds, Oaths, and Appointment (appointed and elected);
12. Accept, process and record the filing of criminal Expungements; (Expungement)
13. Certify criminal court records;
14. Accept, process and record miscellaneous criminal motions and petitions such as liquor license appeals, municipal matters, etc.
15. Provide copies of criminal documents as requested.

Court Clerks perform various Courtroom duties during Court sessions including administering oaths to witnesses and defendants, document the Court's dictation of orders and other proceedings (guilty pleas, ARD, DUI, bail, Gagnon hearings, etc.). Upon completion of the Court proceedings the Clerk immediately docket the information into the case management system. Lehigh County Criminal, Miscellaneous, and Summary Appeal Dockets can be viewed on the Administrative Office of Pennsylvania Courts website.

*Source: Lehigh County Web Site

<https://www.lehighcounty.org/departments/clerk-of-judicial-records/criminal-division>



OFFICE OF THE CONTROLLER

Mark Pinsley, MBA Thomas Grogan, CPA
COUNTY CONTROLLER DEPUTY CONTROLLER

Andrea E. Naugle, Clerk of Judicial Records
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101-1614

Report on Financial Statements

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balance of the Clerk of Judicial Records-Criminal Division for the calendar years ended December 31, 2019 and 2020 (hereinafter referred to as the Schedules) and the related notes to the Schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Schedules, whether due to human error or fraud. In making those risk assessments, the auditor considers internal control relevant to management's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of management's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Schedules

In our opinion, the Schedules referred to above present fairly, in all material respects, the financial activity arising from cash transactions of the Clerk of Judicial Records-Criminal Division for the calendar years ended December 31, 2019 and 2020, in accordance with the U.S. generally accepted accounting principles.

As discussed in Note 1, the Schedules were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also, as discussed in Note 1, the Schedules present only the Clerk of Judicial Records-Criminal Division financial activity and does not purport to, and does not, present fairly the assets, liabilities, and results of operations of the County of Lehigh for the calendar years ended December 31, 2019 and 2020 in conformity with the cash receipts and disbursements basis of accounting.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2021 on our consideration of the Clerk of Judicial Records-Criminal Division's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering management's internal control over financial reporting and compliance.


MARK PINSLEY
County Controller

December 23, 2021
Allentown, Pennsylvania

Audited by: Allan Vavra and Nam Tran

xc: Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration.
Timothy Reeves, Fiscal Officer
The Honorable J. Brian Johnson, President Judge
The Honorable Douglas Reichley, Administrative Judge of the Criminal Division
Toni Remer, Chief Deputy, Lehigh County Judicial Records-Criminal Division
John Sikora, Deputy Court Administrator
Kerry Turtzo, Court Administrator

COUNTY OF LEHIGH, PENNSYLVANIA
CLERK OF JUDICIAL RECORDS-CRIMINAL DIVISION

*Statement of Receipts, Disbursements, and Changes in Cash Balance for the
Calendar Years ended December 31, 2019 and 2020*

(NOTE 1)

	<u>2019</u>	<u>2020</u>
Bail Account (NOTE 2)		
Receipts:		
Cash Bail	\$ 415,540	\$ 319,649
Disbursements:		
Refunds	275,442	159,767
County of Lehigh	127,729	119,142
PA State, Municipalities, & Other	<u>9,666</u>	<u>9,250</u>
Total Disbursements	412,837	288,159
Excess of Receipts Over/(Under) Disbursements	2,703	31,490
Cash Beginning - Bail	<u>243,839</u>	<u>246,542</u>
Cash Ending- Bail	<u>246,542</u>	<u>278,032</u>
Fees (NOTE 3)		
Receipts:		
Office Fees	97,505	67,951
Disbursements:		
County of Lehigh	88,463	61,153
PA State	<u>9,042</u>	<u>6,798</u>
Excess of Receipts Over/(Under) Disbursements	0	0
Cash Beginning – Fees	<u>0</u>	<u>0</u>
Cash Ending – Fees	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

COUNTY OF LEHIGH, PENNSYLVANIA
CLERK OF JUDICIAL RECORDS-CRIMINAL DIVISION

Notes to Financial Statement
For the Calendar Years Ended December 31, 2019 and 2020

1. **Summary of Significant Accounting Policies**

A. Reporting Entity

The Clerk of Judicial Records-Criminal Division's financial activity is a part of the County of Lehigh's reporting entity, included in the general fund and is subject to annual financial audit by external auditors. This report is only for internal audit purposes.

B. Basis of Accounting

The accounting records of the County of Lehigh and the Statement of Receipts, Disbursements and Changes in Cash Balance for the calendar years ended December 31, 2019 and 2020 are maintained on the cash receipts and disbursements basis of accounting. Under this basis of accounting, revenue is recognized when cash is received and expenditures are recognized when paid. This differs from Generally Accepted Accounting Principles (GAAP) which requires the accrual basis of accounting.

2. **Bail Account**

The Clerk of Judicial Records-Criminal Division maintains a separate bank account for cash bail transactions. Receipts come from bail payments and disbursements include bail fees and forfeitures paid to the county, and refunds of bail to the original payor or their designee.

3. **Fees**

The Clerk of Judicial Records-Criminal Division collects fees for various services including appeals and certifications. These funds are deposited into a separate bank account and swept daily into a County of Lehigh bank account.



OFFICE OF THE CONTROLLER

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COUNTY CONTROLLER DEPUTY CONTROLLER

Andrea E. Naugle
Clerk of Judicial Records
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101-1614

We have audited, in accordance with the auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller of the United States; the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balance of the Clerk of Judicial Records-Criminal Division for the calendar years ended December 31, 2019 and 2020 (hereafter referred to the Schedules) and have issued our report thereon dated December 23, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the Schedules, we considered the Clerk of Judicial Records-Criminal Division's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedules, but not for the purpose of expressing an opinion on the effectiveness of management's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of Judicial Records-Criminal Division's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Significant deficiencies or material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

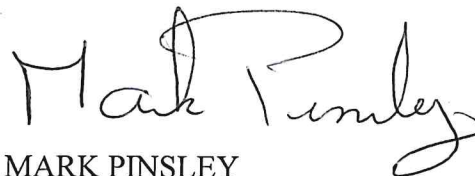
As part of obtaining reasonable assurance about whether the Clerk of Judicial Records-Criminal Division's Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Our audit also included sufficient and appropriate tests for fraud, waste and abuse and we included in our report any material (either quantitatively or qualitatively) instances we noted however, our audit procedures would not necessarily identify all instances of fraud, waste and abuse that may be reportable.

Management's Response to the Audit

If provided, the Clerk of Judicial Records-Criminal Division's response to our audit is included in this report. We did not audit the Clerk of Judicial Records-Criminal Division's response and, accordingly, we do not express an opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. This report is intended solely for the information and use of management, others within the entity, and Phillips Armstrong, County Executive; Board of Commissioners; Edward Hozza, Director of Administration; Timothy Reeves, Fiscal Officer; The Honorable J. Brian Johnson, President Judge; The Honorable Douglas Reichley, Administrative Judge of the Criminal Division; Toni Remer, Chief Deputy, Lehigh County Judicial Records-Criminal Division; John Sikora, Deputy Court Administrator; and Kerry Turtzo, Court Administrator and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



MARK PINSLEY
County Controller

December 23, 2021
Allentown, PA