

COMPLIANCE AUDIT

Clerk of the Court
Northampton County, Pennsylvania
For the Period
January 1, 2020 to December 31, 2023

January 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 Clerk of the Court, Northampton County, Pennsylvania (County Officer), for the period January 1, 2020 to December 31, 2023, 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, 2020 to December 31, 2023, 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 *Proposed 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 County Officer's management. We appreciate the courtesy extended to us by the Northampton County Clerk of the Court 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 letter.

Timothy L. DeFoor
Auditor General
December 23, 2024

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CLERK OF THE COURT
NORTHAMPTON COUNTY
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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 Office.

Total disbursements during the audit period are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 3,910,450
Commonwealth of PA	1,329.00
State Police	1,795.83
Department of General Services	360.23
Department of Human Services	800.00
Department of Public Welfare	4,143.30
Department of Labor and Industry	5,535.00
Liquor Control Board	443.41
Office of Inspector General	<u>105.00</u>
Total	<u>\$ 3,924,962</u>

This balance reflects a summary of monthly transmittal reports as provided 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 for the period January 1, 2020 to December 31, 2023.

CLERK OF THE COURT
NORTHAMPTON COUNTY
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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.

CLERK OF THE COURT
NORTHAMPTON COUNTY
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

Receipts:

Department of Transportation		
Title 75 Fines	\$	342,717
Overweight Fines		16,902
Department of Revenue Court Costs		177,554
Crime Victims' Compensation Costs		291,206
Crime Commission Costs/Victim Witness Services Costs		241,498
Domestic Violence Costs		25,086
Emergency Medical Services Fines		24,634
DUI - ARD/EMS Fees		63,644
CAT/MCARE Fund Surcharges		53,343
Judicial Computer System/Access to Justice Fees		342,796
Offender Supervision Fees		858,144
Constable Service Surcharges		1,520
Criminal Laboratory Users' Fees		103,805
Probation and Parole Officers' Firearm Education Costs		32,143
Substance Abuse Education Costs		407,601
Office of Victims' Services Costs		18,730
Miscellaneous State Fines and Costs		<u>925,639</u>
 Total receipts		 3,926,962
 Disbursements to Commonwealth		 <u>(3,924,962)</u>
 Balance due Commonwealth (County) per Department of Revenue Data		 2,000
 Proposed Audit adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2020 to December 31, 2023	 <u>\$</u>	 <u>2,000</u>

CLERK OF THE COURT
NORTHAMPTON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2023

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

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

The Honorable Tara Zrinski
Controller

The Honorable Lori Vargo-Heffner
President of County Council

The Honorable Craig A. Dally
President Judge

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.