



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897

GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller G.E.,
DATE: June 19, 2017
RE: Compliance Audit of Act 35 of 1991
Adult Probation – Offender Supervision Fee Program

The controller's office has completed an audit of compliance with the Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2016. Our audit report number 17-9 is attached.

The result of our audit is the Office of Adult Probation management is compliant with Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2016.

Attachment

AUDITS/ACT 35 OF 1991 – ADULT PROBATION

COUNTY OF LEHIGH, PENNSYLVANIA

**OFFICE OF ADULT PROBATION
ACT 35 OF 1991**

*Compliance Audit for the Year 2016
Offender Supervision Fee Program*

REPORT NO. 17-9

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF ADULT PROBATION
ACT 35 OF 1991

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COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF ADULT PROBATION
ACT 35 OF 1991

Background

Offender Supervision Fee Program (Program)
Administration of the Program – Chapter 68 – Pennsylvania Code

Chapter 68 of the Pennsylvania Code relates to the County Offender Supervision Fee Program:

Chapter 68.1 defines the Scope of the Program as:

Offenders placed on probation, parole, accelerated rehabilitative disposition, probation without verdict or intermediate punishment under the jurisdiction of a county within this Commonwealth.

Chapter 68.21 (Imposition of Condition) states: “The sentencing judge of the court of common pleas shall impose upon an offender, as a condition of supervision, a monthly supervision fee unless the court of a supervising agency designated by the court determines that it should be reduced, waived or deferred...” (based upon criteria specified in the regulations).

Chapter 68.22a (Program Implementation) states: “The president judge of the court of common pleas shall appoint an appropriate person to implement the Program. The designated official shall develop policies and procedures which clearly communicate the importance of fee collection and monitoring of payments to managers, supervisors and probation officers.”

The County’s Chief Adult Probation Officer is designated to run the Program in Lehigh County.

Chapter 68.51 (Collecting Entity) states “The president judge of the court of common pleas and the board of county commissioners/county executive shall designate an appropriate county agency to be responsible for collection of supervision fees. The administrator of the collecting agency is responsible for the collection, safeguarding and disbursement of the supervision fees in accordance with court order. The collecting agency shall deposit, at least monthly, 50% of the fees collected into the County Offender Supervision Fund. The remaining 50% shall be deposited with the county clerk of courts for transmittal to the Board through the Department of Revenue.”

Chapter 68.54 (Audit Requirement) states: “Independent audits shall be conducted, by or on behalf of, county or state officials at least annually to determine the county’s compliance to statutes, court orders, policies and procedures.”

Below is the reported 2016 (all) Adult Probation Supervision Fee activity:
(Allowable 2016 expenditures exceed 2016 revenues.)

Balance, January 1, 2016	\$ 0
Revenues during 2016	\$ 1,689,550
Disbursements during 2016	(\$ 1,689,550)
Balance, December 31, 2016	\$ 0



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Ann Marie Egizio, Chief Adult Probation Officer
Office of Adult Probation
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101-1614

Compliance

We have audited the Office of Adult Probation's compliance with Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2016. Compliance with the requirements referred to above is the responsibility of the Office of Adult Probation's management. Our responsibility is to express an opinion on the management of the Office of Adult Probation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and 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 noncompliance with the compliance requirements referred to above that could have a material effect on delinquent tax collection activity. An audit includes examining, on a test basis, evidence about the management of the Office of Adult Probation's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the management's compliance with those requirements.

In our opinion, the management of the Office of Adult Probation complied, in all material respects, with the compliance requirements referred to above that are applicable to Act 35 of 1991 of the Pennsylvania Administrative Code for the year 2016.

Internal Control Over Compliance

Management of the Office of Adult Probation is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered management's internal control over compliance to determine the auditing procedures for the purposes of expressing an opinion on compliance, but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the management's internal control over compliance.

A deficiency in internal control over compliance 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 noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency or combination of deficiencies in internal control over compliance, such that there is reasonable possibility that a material noncompliance with a compliance requirement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management; Thomas S. Muller, County Executive; The Honorable Edward D. Reibman, President Judge; and the Board of Commissioners 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.

A handwritten signature in black ink, appearing to read 'Glenn Eckhart', with a stylized, cursive script.

Glenn Eckhart
County Controller

June 19, 2017
Allentown, Pennsylvania

Audited by Daniel Aquilino

xc: Stephen Berndt, Director, Bureau of Collections
Board of Commissioners
Thomas Muller, County Executive
Timothy Reeves, County Fiscal Officer
The Honorable Edward Reibman, President Judge
Kerry Turtzo, Court Administrator