



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
ETHICS HOTLINE (610) 782-3999

GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: John Sikora, Deputy Court Administrator
FROM: Glenn Eckhart, County Controller *G.E.*
DATE: December 11, 2018
RE: Audit of Court Administration Invoices

Dear Mr. Sikora:

We have recently completed agreed-upon procedures to assist you in determining the adequacy of invoices submitted by private attorneys, a private investigator and a mitigation specialist representing a defendant in a capital homicide trial for the calendar year 2018. Our report number 18-38 is attached.

Attachment

AUDITS/COURT ADMIN CONTRACTS

COUNTY OF LEHIGH, PENNSYLVANIA
COURT ADMINISTRATION

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For Calendar Year 2018*

REPORT NO 18-38

COUNTY OF LEHIGH, PENNSYLVANIA
COURT ADMINISTRATION

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GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

John Sikora, Deputy Court Administrator
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101-1614

Dear Mr. Sikora:

We have performed certain procedures enumerated below, which were agreed to by you, solely to determine the adequacy of invoices submitted by private attorneys, a private investigator and a mitigation specialist representing a defendant in a capital homicide trial.

Procedures performed included:

- Verify Lehigh County standard compensation rates for court appointed attorneys and specialists;
- For select invoices provided, evaluate attorney and specialist compliance as to rates charged versus Lehigh County standard compensation rates above;
- Determine standard billing practices for attorneys for partial hour increments;
- For select invoices provided, compare actual partial hours charged to the above standard practice; and
- For selected invoices provided, evaluate adequacy of the detail description / documentation for the hours and associated out-of-pocket expenses charged.

This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and “Government Auditing Standards” as issued by the United States Government Accountability Office (GAO) and “Statements on Standards for Attestation Engagements” as issued by the American Institute for Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures performed.

The results of our review:

- Standard compensation rates for court appointed attorneys and specialists used in capital homicide trials are as follows:
 - 1st chair attorney rates are \$75/hour, \$90/hour, and \$100/hour for 2016, 2017, and 2018, respectively. There are no billing unit or expense documentation requirements.
 - 2nd chair attorney rates are \$50/hour, \$60/hour, and \$75/hour for 2016, 2017, and 2018, respectively. There are no billing unit or expense documentation requirements.
 - Mitigation specialist rates are \$100/hour for 2017 and 2018, respectively. There are billing unit and expense documentation requirements.
 - There are no standard compensation rates, billing unit, or expense documentation requirements for the use of a private investigator used in capital homicide trials.

- For services rendered in 2017, only the mitigation specialist was in compliance with standard compensation rates. For services rendered in 2018, only the 1st chair attorney and mitigation specialist were in compliance with standard compensation rates.
- There are no standard billing unit requirements for attorneys in Pennsylvania. However, upon testing additional legal service providers who submitted invoices to Lehigh County, all providers billed according to tenth-hour, or six minute increments.
- Partial hours invoiced by the 1st and 2nd chair attorneys, mitigation specialist, and the private investigator assigned to the capital homicide case, billed according to quarter-hour, or fifteen minute increments.
- For invoices tested, documentation for the time expended and associated out-of-pocket expenses charged were summarized only, lacked sufficient detail as to the worked performed, parties contacted, and expenses incurred.

We were not engaged to and did not conduct a full financial audit, the objective of which would be the expression of an opinion on the adequacy of the invoices submitted. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Lehigh County Court of Common Pleas management 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.



Glenn Eckhart
County Controller

December 11, 2018
Allentown, Pennsylvania

Audited by: Stephen Berndt

Final Distribution

Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
The Honorable Edward Reibman, President Judge
Kerry Turtzo, Court Administrator