



Lehigh County

Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

COUNTY CONTROLLER

Nanton John, CIA,CFE

DEPUTY CONTROLLER

TO: Final Report Distribution

FROM: Mark Pinsley, County Controller

DATE: December 31, 2025

RE: Compliance Audit of Act 35 of 1991 for the year 2024
Adult Probation – Offender Supervision Fee Program

The controller's office has completed an audit of compliance with Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2024. Our audit report number 25-31 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 2024.

Attachment

AUDITS/ACT 35 OF 1991 – ADULT PROBATION

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COUNTY OF LEHIGH, PENNSYLVANIA

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

*Compliance Audit for the Year 2024
Offender Supervision Fee Program*

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

*Compliance Audit for the Year 2024
Offender Supervision Fee Program*

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

Compliance Audit for the Year 2024
Offender Supervision Fee Program

Background

Pursuant to Act 35 of 1991, supervision fees were created in Pennsylvania to support judicial districts in the administration of adult probation services. Supervision fees are to be imposed in accelerated rehabilitative disposition, probation and/or parole sentences when an offender is under supervision of the county probation department.

Beginning with the January 2024 accounting period, 100% of Offender Supervision Program (OSP) payments are disbursed to the county, previously the OSP fee payments were split 50/50 between the state and county.

Chapter 68 of the PA Code relates to the administration of 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 the fees collected into the County Offender Supervision Fund.
- 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 2024 Adult Probation Supervision Fee activity:

(*Allowable 2024 supervision personnel expenditures totaling \$5,357,761 exceed 2024 supervision fee revenues.)

Supervision Fee Fund Balance, January 1, 2024	\$ 0
Fee Revenues	\$ 1,220,175
Allowable Expenditures *	\$ (1,220,175)
Supervision Fee Fund Balance, December 31, 2024	\$ 0
State Reimbursed Supervision Fees Received in 2024 (Amounts remitted from May, 2022 thru December, 2023)	\$ 822,646



INDEPENDENT AUDITOR'S REPORT

Pamela Sheffer, Chief Adult Probation Officer
Office of Adult Probation
Lehigh County Courthouse
455 West Hamilton Street
Allentown, PA 18101-1614

Report on Compliance

Opinion

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 2024. Compliance with the requirements referred to above is the responsibility of the Office of Adult Probation's management.

In our opinion, the management of the Office of Adult Probation complied, in all material respects, with the compliance requirements referred to above for the calendar year ending December 31, 2024.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Office of Adult Probation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Office of Adult Probation' compliance with the applicable compliance requirements.

Responsibilities of Management for Compliance

Management of the Office of Adult Probation is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Office of Adult Probation.



Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred, whether due to fraud or error, and to express an opinion on the entity's compliance with the applicable compliance requirements based on the compliance audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the applicable compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Office of Adult Probation's compliance with the requirements of Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2024.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with applicable compliance requirements and performing such other procedures as the auditor considered necessary in the circumstances.
- Obtain an understanding of the Office of Adult Probation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the provisions of Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2024, but not for the purpose of expressing an opinion on the effectiveness of the Office of Adult Probation' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

Report on 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 and correct, 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 a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Management's Response to the Audit

If provided, the Lehigh County Chief Adult Probation Officer response to our audit is included in this report. We did not audit the Lehigh County Chief Adult Probation Officer's response and, accordingly, we do not express an opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the provisions of Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees for the year 2024. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of management, Phillips Armstrong, County Executive; Edward Hozza, County Administrator; Timothy Reeves, Chief Fiscal Officer; The Honorable J. Brian Johnson, President Judge; Kerry Turtzo, Court Administrator; and the Board of Commissioners; and others within the county 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

Allentown, Pennsylvania
December 24, 2025

Audited by: Allan Vavra

xc: Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Jr., County Administrator
Timothy Reeves, Chief Fiscal Officer
The Honorable J. Brian Johnson, President Judge
Kerry Turtzo, Court Administrator