



**Lehigh County**  
-Pennsylvania-

**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA . Nanton John, CFE  
COUNTY CONTROLLER . DEPUTY CONTROLLER

**TO:** Final Report Distribution  
**FROM:** Mark Pinsley, County Controller  
**DATE:** December 29, 2023  
**RE:** Audit of Clerk of Judicial Records-Criminal Division

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We have completed our financial audit of Clerk of Judicial Records-Criminal Division for the calendar years ended December 31, 2021 and 2022. Our audit report number 23-33 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, 2021 and 2022*

REPORT NO. 23-33

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>

***Criminal Court Forms\*\****

Bail Forms/Bail Guidelines/Guidelines for Posting Bail in Lehigh County

<https://www.lccpa.org/forms/criminal/bail/BailGuidelines-publicweb.pdf>

*Note: By using forms on this website, you are certifying that you have read, understand and agree with this disclaimer.*

\*\*Source: Lehigh County Court of Common Pleas

<https://www.lccpa.org/>



**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA     Nanton John, CFE  
COUNTY CONTROLLER     DEPUTY CONTROLLER

Michelle Graupner, 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, 2021 and 2022 (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, 2021 and 2022; 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, 2021 and 2022 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 26, 2023 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 26, 2023  
Allentown, Pennsylvania

Audited by: Allan Vavra

xc: Phillips Armstrong, County Executive  
Board of Commissioners  
Edward Hozza, Director of Administration.  
Timothy Reeves, Chief Fiscal Officer  
The Honorable J. Brian Johnson, President Judge  
The Honorable Douglas Reichley, Administrative Judge of the Criminal Division  
Jill Herschman, 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, 2021 and 2022*  
(NOTE 1)

	2021	2022
<b>Bail Account (NOTE 2)</b>		
Receipts:		
Cash Bail	\$ 684,328	\$ 628,585
Disbursements:		
Refunds	279,840	402,659
County of Lehigh	226,200	192,713
PA State, Municipalities, & Other	4,000	1,000
Total Disbursements	510,040	596,372
Excess of Receipts Over/(Under) Disbursements	174,288	32,213
Cash Beginning - Bail	278,032	452,820
Cash Ending– Bail	452,820	485,033
<b>Fees (NOTE 3)</b>		
Receipts:		
Office Fees	87,428	83,874
Disbursements:		
County of Lehigh	79,772	78,330
PA State	7,656	5,544
Excess of Receipts Over/(Under) Disbursements	0	0
Cash Beginning – Fees	0	0
Cash Ending – Fees	\$ 0	\$ 0

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, 2021 and 2022*

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, 2021 and 2022 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.

**C. Clerk of Judicial Records During the Audit Period**

Andrea Naugle served as the Clerk of Judicial Records for the period January 1, 2021 to December 31, 2022.

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**

Mark Pinsley, MBA     Nanton John, CFE  
COUNTY CONTROLLER     DEPUTY CONTROLLER

Michelle Graupner  
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, 2021 and 2022 (hereafter referred to as the Schedules) and have issued our report thereon dated December 26, 2023.

***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, Chief Fiscal Officer; The Honorable J. Brian Johnson, President Judge; The Honorable Douglas Reichley, Administrative Judge of the Criminal Division; Jill Herschman, 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.

A handwritten signature in black ink that reads "Mark Pinsley". The signature is written in a cursive style with a long horizontal line extending from the end of the name.

MARK PINSLEY  
County Controller

December 26, 2023  
Allentown, PA