



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 ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller *G.E.*
DATE: November 23, 2016
RE: Audit of Lehigh Conference of Churches

We performed certain procedures, requested by the Director of Human Services, solely to determine the cash surplus (cash advances less documented expenditures), if any, for contract 16HC0049 (Clearinghouse staff and related administrative cost), at the Lehigh Conference of Churches for the period January through September 2016. Attached are the results of our agreed-upon-procedures, Audit Report No. 16-40.

Attachment

AUDITS/LEHIGH CONFERENCE OF CHURCHES

COUNTY OF LEHIGH, PENNSYLVANIA
LEHIGH CONFERENCE OF CHURCHES

*Agreed Upon Procedures Audit for the Period
January 2016 through September 2016*

AUDIT REPORT NO. 16-40

COUNTY OF LEHIGH, PENNSYLVANIA
LEHIGH CONFERENCE OF CHURCHES

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GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

Kay L. Achenbach, Director of Human Services
Lehigh County Government Center
17 South Seventh Street
Allentown PA 18101-2400

Dear Ms. Achenbach:

We have performed certain procedures enumerated below, which were agreed to by you, solely to determine the cash surplus (cash advances less documented expenditures), if any, for contract 16HC0049 (Clearing House staff and related administrative cost), at the Lehigh Conference of Churches (CoC) for the period January through September 2016.

Procedures performed included:

- Verification of cash advances paid by the County of Lehigh to CoC from January 2016 to September 2016 inclusive; and
- Verification of amounts reported by CoC's management to HealthChoices' management as direct and administrative expenses.

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:

- Cash advances paid totaled \$412,497.00 for the period January to September 2016; and
- CoC management has \$416,266.86 in contract expenditures for the period January to September 2016.

We were not engaged to and did not conduct a full (financial or compliance) audit, the objective of which would be to express an opinion on the financial statements or performance of the contract scope of services. 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 county human services / HealthChoices 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.

A handwritten signature in dark ink, appearing to read 'Glenn Eckhart', written in a cursive style.

Glenn Eckhart
County Controller

November 21, 2016
Allentown, Pennsylvania

Audited by: Zachary S. Effting


xc: Board of Commissioners
Dr. Jack E. Felch, Jr., Executive Director, Lehigh Conference of Churches
Jack F. McCue, HealthChoices Lead Accountant
Thomas S. Muller, County Executive
Timothy A. Reeves, Fiscal Officer



COUNTY OF LEHIGH
Department of Human Services

Kay L. Achenbach
Director of Human Services

To: Glenn Eckhart, County Controller

From: Kay L. Achenbach, Director of Human Services 

Date: November 21, 2016

Re: Response to Audit of Lehigh County Conference of Churches

The Lehigh County Department of Human Services and the Office of HealthChoices very much appreciates the time spent and assistance given by the staff from the Controller's Office. Your assistance in reviewing contract, payments, and costs from the Clearinghouse program has resulted in an enhanced perspective of and renewed confidence in the housing program conducted by the Conference.

The Department has initiated the changes to be made to the program going forward, as noted in discussions with your staff. We appreciate your offer to assist in invoicing development as we switch to a revised payment system. The Department will keep the Controller's Office apprised of actions and results noted from the revised system of billing.

The Department of Human Services and the Office of HealthChoices look forward to further collaboration with the Controller's Office in future.