



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
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GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller G.E.
DATE: November 19, 2018
RE: Compliance Audit of the Office of Children & Youth Services Car Seat Inventory

The controller's office has completed an audit of compliance of the Office of Children & Youth Services Car Seat Inventory for the period March 1, 2018 through August 31, 2018. Our audit report number 18-37 is attached.

The result of our audit is the management of the Office of Children & Youth Services complied, in all material respects, with the compliance requirement of the car seat inventory.

Attachment

AUDITS/OCYS-CAR SEAT INVENTORY

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF CHILDREN & YOUTH SERVICES
CAR SEAT INVENTORY

Compliance Audit
for the Period March 1, 2018 through August 31, 2018

AUDIT REPORT NO. 18-37

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF CHILDREN & YOUTH SERVICES
CAR SEAT INVENTORY

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Paula Roberts, Director
Office of Children & Youth Services
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2400

Compliance

We have audited the Office of Children & Youth Services Car Seat Inventory for the period March 1, 2018 through August 31, 2018. Compliance with the requirements referred to above is the responsibility of the Office of Children & Youth Services' management. Our responsibility is to express an opinion on the management of the Office of Children & Youth Services' 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 the Office of Children & Youth Services car seat inventory. An audit includes examining, on a test basis, evidence about the management of the Office of Children & Youth Services' 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 Children & Youth Services complied, in all material respects, with the compliance requirements referred to above for the period March 1, 2018 through August 31, 2018.

Internal Control Over Compliance

Management of the Office of Children & Youth Services 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; Phillips Armstrong, County Executive; Board of Commissioners; Timothy Reeves, Fiscal Officer; and Kay Achenbach, Director of Human Services 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 long horizontal flourish extending to the right.

GLENN ECKHART
County Controller

November 9, 2018
Allentown, Pennsylvania

Audited by Bethany DiMatteo

xc: Kay Achenbach, Director of Human Services
Phillips Armstrong, County Executive
Board of Commissioners
Sharon Dunn, Children & Youth Services Program Specialist
Timothy Reeves, County Fiscal Officer
Sharon Reichenbach, Administrative Assistant