



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
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GLENN ECKHART
COUNTY CONTROLLER

THOMAS GROGAN
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller G.E.
DATE: April 17, 2019
RE: Audit of Veterans' Gift Card Program

We have recently completed an agreed-upon procedures engagement of the Veterans' Gift Card Program for the calendar year 2018. Our report number 19-5 is attached.

The result of our audit is one of the agencies selected to distribute gift cards was unable to provide the required documentation. As a result, the agency offered to reimburse the county for the value of the gift cards. The reimbursement of \$675.00 was received on April 2, 2019.

**COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS' GIFT CARD PROGRAM**

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

AUDIT REPORT NO. 19-5

COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS' GIFT CARD PROGRAM

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THOMAS GROGAN
DEPUTY CONTROLLER

Thomas L. Applebach, Director
Lehigh County Office of Veterans Affairs
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2401

Dear Mr. Applebach:

We have performed certain procedures enumerated below, which were agreed to by you, solely to determine the accuracy of the records tracking the distribution of \$3,625 in Walmart gift cards. The gift cards were purchased with funds donated by the Lehigh Carbon Community College Veterans Club for the benefit of veterans.

Procedures performed included:

- Verify receipt of donation
- Verify purchase of gift cards
- Verify receipt of gift cards by participating agencies
- Verify distribution of gift cards to veterans
- Verify remaining balance of gift cards not distributed

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:

- The County received the donation from the Lehigh Community College Veterans Club in January 2018.
- Gift cards amounting to \$3,625 (denominations of \$25 and \$50) were purchased from Walmart in February 2018.

- The gift cards were distributed to 3 agencies with existing veteran support programs in February 2018 as follows:

Allentown VA Outpatient Clinic	\$ 2,000
Hope for Veterans	950
Catholic Charities	<u>675</u>
Total	\$ 3,625
- Each agency signed for the cards. The agencies were given template forms for recipients to sign and date to verify receipt. The agencies were instructed to return the signed forms to the Lehigh County Office of Veterans' Affairs.
- The Allentown VA Outpatient Clinic provided documentation verifying cards were distributed to veterans. The undistributed cards as of January 3, 2019, were inventoried by our office.
- Hope for Veterans distributed all the cards and provided documentation verifying distribution to veterans.
- Catholic Charities did not provide documentation and subsequently reimbursed the county for the cost of the gift cards (\$675).

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 documentation 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 Office of Veterans Affairs' 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

April 15, 2019

Audited by: Thomas Grogan and Thomas Schweyer

Final Distribution

Phillips Armstrong, County Executive
Board of Commissioners

Edward Hozza, Director of Administration

Timothy A Reeves, Fiscal Officer



COUNTY OF LEHIGH
Department of Administration
Office of Veterans Affairs

Thomas L. Applebach, MPA
Director

Viola Hertzog
Assistant Director

Lynn Weimer
Veterans Service Officer

April 15, 2019

To: Glenn Eckhart, County Controller


From: Thomas Applebach, Director, Veteran Affairs

Date: April 15, 2019

RE: Response to Audit of Veterans' Gift Card Program

Mr. Eckhart,

I concur with the review of the Veteran's Gift Card program conducted by your office. I have no comments at this time.



Thomas L. Applebach, MPA
Director

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