



Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

COUNTY CONTROLLER

Nanton John, CIA, CFE

DEPUTY CONTROLLER

TO: Heather Reed, Children & Youth Services Director
FROM: Daniel Aquilino, Auditor, Controller's Office
DATE: October 31, 2025
RE: NAS 25-01 Holiday On-call Scheduling 2026 - OCYS

We have completed a Non-Audit service arrangement with the Office of Children & Youth (OCYS) for the upcoming year 2026. The purpose of this arrangement was to assist you in creating an On-call schedule by randomly assigning eligible employees to predetermined holidays scheduled in 2026, using a Controller's Office software called Audit Command Language (ACL). OCYS management is responsible for the validity of the data and information to which the procedures were applied. **The information in this document originates from the office of the Lehigh County Controller and does not represent an audit performed under the Generally Accepted Government Auditing Standards (GAGAS).**

The results of this arrangement are attached to this document. All 27 employees and holidays provided were randomly assigned.

We thank Christine Wagner, for her cooperation and assistance during this arrangement. If you have any questions, please call me at 610-782-3084.

xc: Nanton John, Deputy Controller
Mark Pinsley, County Controller
Christine Wagner, Administrative Assistant