



## OFFICE OF THE CONTROLLER

Mark Pinsley MBA  
COUNTY CONTROLLER

Nanton John CIA, CFE  
DEPUTY CONTROLLER

December 23, 2025

Christopher Hickey  
Homewood Suites  
3350 Center Valley Parkway  
Center Valley, PA 18034

Timothy Reeves, Chief Fiscal Officer  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

To Mr. Hickey and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Homewood Suites – Center Valley for the period January 1 to December 31, 2024. Our report number is 25-29 attached.

The result of our review is \$269.27 in additional hotel room rental tax was assessed. The corresponding Hotel Tax “Determination” from Mr. Reeves requesting payment is also attached.

Mark Pinsley  
County Controller

Attachment

HOTEL TAX/HOMEWOOD SUITES



**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**HOMEWOOD SUITES – CENTER VALLEY**

*Independent Auditor's Report on  
Applying Agreed-Upon Procedures  
For the Period January 1 to December 31, 2024*

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
HOMewood SUITES – CENTER VALLEY

*Table of Contents*

Page(s)

INDEPENDENT CONTROLLER’S OFFICE REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
MARK PINSLEY, LEHIGH COUNTY CONTROLLER .....

1-3

Hotel Operator Response .....

No Response



## OFFICE OF THE CONTROLLER

Mark Pinsley MBA  
COUNTY CONTROLLER

Nanton John CIA, CFE  
DEPUTY CONTROLLER

### INDEPENDENT AUDITOR'S REPORT

Christopher Hickey  
Homewood Suites  
3350 Center Valley Parkway  
Center Valley, PA 18034

Timothy Reeves, Chief Fiscal Officer  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

To Mr. Hickey and Mr. Reeves:

Pursuant to Act 12 of 2005, section 1770.8 to the County Code, Lehigh County Ordinance #2005-180 and the Lehigh County Hotel Room Rental Tax Rules and Regulations effective September 4, 2005, a four percent hotel room rental tax shall be collected and remitted to the Lehigh County fiscal office. We have performed certain procedures enumerated below, which were agreed to by the Lehigh County Chief Fiscal Officer, solely to assist the county fiscal office in determining the accuracy of hotel room rental tax remittances made by Homewood Suites – Center Valley for the period January 1 to December 31, 2024. The Chief Fiscal Officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax. Hotel operators are responsible for the supporting documentation to which these procedures were applied. The sufficiency of these procedures is solely the responsibility of the parties specified in this report who have acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether procedures performed are appropriate for their purposes. An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed.

### Procedures and Findings:

1. **Procedure:** Obtain tax remittances for the calendar year 2024 from the County of Lehigh Fiscal Office. Inspect to determine whether hotel operator's tax return forms were completed fully in an accurate, and timely manner.





**Findings:** All 12 months of 2024 county hotel room rental tax returns were inspected and submitted accurately and timely.

2. **Procedure:** Recalculation of taxes based on tax returns submitted to ensure accuracy of tax due, plus (where applicable) interest and penalties assessed and collected.

**Findings:** We recalculated taxes due and found no exceptions in taxes remitted.

3. **Procedure:** Confirm the accuracy of hotel capacity and room occupancy reported.

**Findings:** We confirmed the hotel capacity and room occupancy as reported with no exceptions.

4. **Procedure:** Inspect the hotel's tax license application. Inquire whether it is up-to-date and accurate, and compare the information listed to the hotel tax return forms submitted.

**Findings:** We verified the hotel's tax license #2022-096 was up-to-date, accurate, and consistent with the information submitted on the hotel tax returns.

5. **Procedure:** Confirm reported gross revenue by reconciling Form PA-3 submitted to the Commonwealth of Pennsylvania Department of Revenue, to the Lehigh County hotel tax remittance form, and the hotel operator accounting records.

**Findings:** The amounts reported as gross revenue was reconciled to all three financial forms without exception.

6. **Procedure:** Compare reported hotel room rental tax collected to hotel room rental tax remitted and the hotel operator accounting records for accuracy.

**Findings:** The hotel accurately reported tax collected on all 12 months tax returns, and remitted the greater of actual tax collected and tax due in compliance with Lehigh County Hotel Tax Rules and Regulations.

7. **Procedure:** Trace permanent and non-permanent exemptions from monthly tax exemption reports to exemption certificates and guest folios for accuracy and compliance with Rules and Regulations. **(A sample not to exceed 50)**

**Findings:** Procedures performed revealed the following:

- We inspected exemption certificates for 50 non-permanent exemptions claimed and determined 35 were valid; 13 were disqualified due to organization status and two did not contain approved exemption forms.
- We inspected guest folios of 50 permanent exemptions claimed and determined 48 were accurately reported and two were overstated.

8. **Procedure:** Calculate any additional tax owed to the County of Lehigh Fiscal Officer.

**Note:** established reporting threshold indicates underpayment of hotel tax by less than \$100, as determined during the engagement, is considered immaterial and will not be collected.

**Findings:** As a result of procedures performed, we determined the total additional hotel tax and interest of \$269.27 is due (see Exhibit A).

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).

We were not engaged to and did not conduct an examination or a review of the subject matter, the objective of which would be the expression of an opinion or a conclusion, respectively, on Hotel Room Rental Tax Remittances from License #2022-96, Homewood Suites – Center Valley, for the period January 1, 2024 to December 31, 2024. Accordingly, we do not express such an opinion or a conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. We are required to be independent of the responsible party and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to the agreed-upon procedures engagement.

This report is intended solely for the information and use of the county fiscal officer and management of the County of Lehigh 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.



Mark Pinsley  
County Controller

Attachment

December 19, 2025  
Allentown, PA

Audited by: Nam Tran

Final Distribution  
Phillips Armstrong, County Executive  
Board of Commissioners  
Ed Hozza, Director of Administration  
Stephen Berndt, Lead Accountant







**COUNTY OF LEHIGH**  
**Office of Fiscal Affairs**

**Timothy A. Reeves**  
**Chief Fiscal Officer**

December 23, 2025

Christopher Hickey  
Homewood Suites – Center Valley  
3350 Center Valley Parkway  
Center Valley, PA 18034

RE: HOTEL TAX “DETERMINATION”  
Homewood Suites – Center Valley

Dear Operator:

According to the recent agreed-upon procedures performed by the Lehigh County controller’s office, hotel tax and interest is due for the period January 1, 2024 to December 31, 2024.

In accordance with Section G of the Hotel Tax Rules and Regulations, you are hereby requested to remit the sum of \$269.27. The calculations of the “determination” (as stated in Section G) were included in the Lehigh County controller’s office draft report. Failure to remit the payment within **ten (10)** days as requested will result in additional penalties, attorney fees, and fines as stated in Section G.

Very truly yours,

A handwritten signature in blue ink, reading "Timothy A. Reeves".

Timothy Reeves  
Chief Fiscal Officer

Enclosure

xc: Mark Pinsley, County Controller

HOTEL TAX/HOTEL TAX DETERMINATION LETTER