



COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

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GLENN ECKHART  
COUNTY CONTROLLER

THOMAS GROGAN  
DEPUTY CONTROLLER

**TO:** Final Distribution  
**FROM:** Glenn Eckhart, County Controller *G.E.*  
**DATE:** December 31, 2019  
**RE:** Performance Audit of Cellular Device Policy

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We have completed our performance audit of the Cellular Device Policy for the period, January 1, 2019 to September 30, 2019. Our report number 19-38 is attached. We wish to thank the Office of General Services and Cedarbrook Administrative Staff for their cooperation during the audit. Our report number 19-38 is attached.

The results of our audit are:

- The County of Lehigh lacks robust and comprehensive cellular device policies or guidelines.

Please feel free to contact me if you have any questions.

**COUNTY OF LEHIGH, PENNSYLVANIA**

**CELLULAR DEVICE USE**

*Performance Audit of Cellular Device Use  
For the Period January 1, 2019 to September 30, 2019*

COUNTY OF LEHIGH, PENNSYLVANIA  
CELLULAR DEVICE USE

*Table of Contents*

	Page(s)
Opinion of Glenn Eckhart Lehigh County Controller.....	1-2
Summary of Cellular Device Costs by Department.....	3
Summary of Cellular Devices in Use by Department.....	4
Schedule of Audit Findings and Recommendations .....	5
Department of General Services' Management Response.....	None



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Richard Molchany, Director, General Services  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

We have recently completed a performance audit of Cellular Device Use at the County of Lehigh. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we evaluate and determine that staff performing the audit are independent, per the generally accepted government auditing standards for internal auditors. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of our detail audit testing was for the period January 1, 2019 to September 30, 2019. Our consideration of internal control was limited to audit testing required to meet our audit objectives and would not necessarily identify all deficiencies in internal control that might be significant or material weaknesses. We considered the concept of accountability for use of public resources and government authority while assessing audit risk associated with internal controls and incorporated appropriate risk-based testing in our audit. Our audit also included sufficient and appropriate tests for fraud, waste and abuse and we included in our report any material (either quantitatively or qualitatively) instances we noted that are material to the audit objectives, however, our audit procedures would not necessarily identify all instances of fraud, waste and abuse that may be reportable. Any findings of waste, even though not material to the audit objectives, are included in writing and were brought to the attention of those in charge of governance.

Our audit objectives were to determine service plans, current utilization, and cost effectiveness of cellular device usage; if cellular device approvals, acquisitions/activation and returns/deactivation controls were adequate; if county-wide cellular device contract plans are appropriately structured, consistent with the best interests of the County of Lehigh and are monitored/updated in order to maximize the utilization of cost reductions measures; and if a county-wide cell phone policy exists or should be enacted. Our office performed this audit at this time based on our evaluation of county-wide risk assessment.

Audit criteria and standards included compliance with performance of other similarly structured organizations. Audit standards applied in performing the audit included generally accepted government auditing standards, and *Government Auditing Standards* issued by the Comptroller General of the United States.

We achieved our objectives by comparing the established criteria and standards to actual practice. Tests included preparing schedules detailing the cost of the cellular device usage, by department, the number of cellular devices currently in use, cellular inventory confirmations, whether approvals/acquisitions and returns/deactivation controls were adequate, if cellular device plans are being reviewed for cost reduction measures, and if a cell phone policy exists or should be enacted.

We believe that the audit evidence obtained by performing the following procedures and analyses provide a reasonable basis for our findings and conclusions based on our audit objective. Our audit included examination of the accounting records, documentation, discussions with general services' management and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We concluded that cellular device approval, acquisition/activation and return/deactivation controls are adequate. In addition, cell phone contract service plans are appropriately structured and are in the best-interests of the county. However, we noted that a comprehensive county-wide cellular device policy was lacking. A complete description of our recommendations is detailed in the accompanying "*Schedule of Audit Findings and Recommendations*".

We wish to thank the Office of General Services and Cedarbrook Administrative Staff, especially Jeanine Smolar and Abigail Dennis, for their cooperation during the audit.

This report is intended for the information and use of the Department of General Services and other affected county offices. This restriction is not intended to limit the distribution of this report, which is a matter of public record. If you have any questions, please feel free to contact Stephen Berndt, Thomas Grogan, or me.



GLENN ECKHART  
County Controller

12/31/2019  
Allentown, Pennsylvania

Audited by: Stephen Berndt

Final Distribution:

Phillips Armstrong, County Executive  
Timothy Bollinger, General Services Manager  
Board of Commissioners  
Jason Cumello, Cedarbrook Homes Administrator  
Edward Hozza, Jr., Director of Administration  
Timothy Reeves, CFO  
Angela Zemyan, Operations Manager

COUNTY OF LEHIGH, PENNSYLVANIA  
CELLULAR DEVICE USE

Summary of Cellular Device Costs by Department  
January 1, 2019 to September 30, 2019

<u>Department</u>	<u>Amount</u>
Community and Economic Development	\$73
Court Administration	\$118
Procurement	\$119
RIIC Center	\$129
Community Corrections	\$141
Maintenance	\$141
Corrections	\$200
Judicial Records	\$280
Information and Referral	\$354
Drug and Alcohol	\$679
General Services	\$693
Hazmat	\$721
Public Defender	\$838
Director of Human Services	\$851
Insurance Fraud	\$1,023
Voters Registration	\$1,226
Information Technology	\$1,318
Auto Theft	\$1,970
Parks and Recreation	\$2,793
Magisterial District Courts	\$3,632
Intellectual Disabilities	\$3,738
Coroner	\$4,364
Juvenile Probation	\$5,344
Adult Probation	\$6,151
Communications Center	\$7,149
Mental Health	\$8,288
Drug Task Force	\$8,642
Area on Aging	\$11,684
Sheriff	\$12,600
Cedarbrook Administration	\$15,028
District Attorney	\$16,666
Children and Youth	\$28,136
Total	<u>\$145,091</u>

SOURCE: KEA

COUNTY OF LEHIGH, PENNSYLVANIA  
CELLULAR DEVICE USE

Summary of Cellular Devices Used by Department  
January 1, 2019 to September 30, 2019

<u>Department</u>	<u>Number of Current Active Cell/Device/Users</u>
CASP	1
Community and Economic Development	1
Community Corrections	1
Early Intervention	1
Human Resources	1
Judicial Records	1
Maintenance	1
Procurement	1
RIIC Center	1
Cedarbrook Administration	2
Corrections	2
Public Defender	4
Cedarview	5
Drug and Alcohol	5
Hazmat	5
Health Choices	6
Crisis	7
Information Technology	9
General Services - bridges	11
Parks and Recreation	14
Magisterial District Courts	16
Coroner	18
EMA	25
Juvenile Probation	39
Area on Aging	55
Mental Health	57
Adult Probation	60
Sheriff	61
Cedarbrook Operations	65
District Attorney	104
Children and Youth	171
Total	750

SOURCE: GENERAL SERVICES

COUNTY OF LEHIGH, PENNSYLVANIA  
CELLULAR DEVICE USE

*Schedule of Audit Findings and Recommendations*

1. No Comprehensive Cellular Device Policies or Guidelines In Use

**Condition:** The County of Lehigh lacks robust and comprehensive cellular device policies or guidelines.

**Recommendation:** The Office of General Services should evaluate the need for comprehensive and robust cellular device policies or guidelines, or a cellular device stipend policy to reimburse employees for the use of their personal cellular devices for business purposes, by December 31, 2020. Cellular device policies and guidelines should define:

- That the Office of General Services will be responsible to enforce, monitor, and update cellular device policies or guidelines;
- That cellular device assignments should only be made after a departmental evaluation of the need for cellular devices is completed;
- How cellular device assignments should be recorded and tracked;
- How responsibility for lost or damaged cellular devices is assigned;
- How cellular device transfers or deactivations should be recorded and tracked;
- How personal talk, text, and data usage will be monitored and;
- How the disposition of cellular device assets should be handled.

The Department of General Services should also evaluate the cost benefit of obtaining a cellular device management software suite which can assist in optimizing the effectiveness of cellular device policies or guidelines and the functionality and security of cellular devices used within the organization.