



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897
ETHICS HOTLINE (610) 782-3999

GLENN ECKHART
COUNTY CONTROLLER

THOMAS GROGAN
DEPUTY CONTROLLER

October 18, 2019

Ms. Gennifer Raguckas, Owner
Fairfield Inn & Suites by Marriott Allentown West
208 PA Route 100
Breinigsville, PA 18031

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

To Ms. Raguckas and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Fairfield Inn & Suites by Marriott Allentown West for the period January 1 to December 31, 2018. Our report number 19-20 is attached.

The result of our review is \$25.36 in hotel room rental tax was assessed.

Glenn Eckhart
County Controller

xc: Kelley Jorge, General Manager

Attachment

COUNTY OF LEHIGH, PENNSYLVANIA
HOTEL ROOM RENTAL TAX REMITTANCES
FAIRFIELD INN & SUITES BY MARRIOTT ALLENTOWN WEST

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For the Period January 1 to December 31, 2018*

REPORT NO. 19-20

COUNTY OF LEHIGH, PENNSYLVANIA
HOTEL ROOM RENTAL TAX REMITTANCES
FAIRFIELD INN & SUITES BY MARRIOTT ALLENTOWN WEST

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GLENN ECKHART
COUNTY CONTROLLER

THOMAS GROGAN
DEPUTY CONTROLLER

October 15, 2019

Ms. Gennifer Raguckas, Owner
Fairfield Inn & Suites by Marriott Allentown West
208 PA Route 100
Breinigsville, PA 18031

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

To Ms. Raguckas 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 officer. We have performed certain procedures enumerated below, which were agreed to by the Lehigh County fiscal officer, solely to assist the county fiscal officer in determining the accuracy of hotel room rental tax remittances made by the Fairfield Inn & Suites by Marriott Allentown West management for the period January 1 to December 31, 2018. The fiscal officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax.

Procedures performed included:

- Verification of reported revenue to Form PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
- Compliance to the County of Lehigh Rules and Regulations for hotel room rental tax collection.
- Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.

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.

Reported taxable revenues of \$2,984,449.71 resulted in \$119,377.99 in hotel tax payable to the County of Lehigh during the period under review (before adjustments). Based on our review, additional tax and interest is due for an exemption adjustment of \$25.36.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on hotel room rental tax collections. 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 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.



Glenn Eckhart
County Controller

Audited by: Bethany DiMatteo and Nanton John

Attachment

September 10, 2019
Allentown, Pennsylvania

Final Distribution

Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
Kelley Jorge, General Manager
George Samuelson, Accountant II



COUNTY OF LEHIGH
Office of Fiscal Affairs

Timothy Reeves
Fiscal Officer

October 15, 2019

Ms. Gennifer Raguckas, Owner
Fairfield Inn & Suites by Marriott Allentown West
208 PA Route 100
Breinigsville, PA 18031

RE: HOTEL TAX "DETERMINATION"
Fairfield Inn & Suites by Marriott Allentown West

Dear Ms. Raguckas:

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 to December 31, 2018.

In accordance with Section G of the Hotel Tax Rules and Regulations, you are hereby requested to remit the sum of \$25.36. 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 will result in additional penalties, attorney fees, and fines as stated in Section G.

Very truly yours,

Timothy Reeves
Fiscal Officer

xc: Glenn Eckhart, County Controller

HOTEL TAX/HOTEL TAX DETERMINATION LETTER

*Government Center
17 South Seventh Street
Allentown, Pennsylvania 18101-2401*

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