




**Lehigh County**  
Pennsylvania

**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA    Nanton John, CFE  
COUNTY CONTROLLER    DEPUTY CONTROLLER

**TO:** Final Report Distribution  
**FROM:** Mark Pinsley, County Controller   
**DATE:** March 3, 2025  
**RE:** Compliance Audit – 2024 Imprest Funds

---

We have completed an audit of imprest funds advanced by the Office of Fiscal Affairs to various Lehigh County departments and offices for the calendar year ending December 31, 2024. The Office of Fiscal Affairs' management is responsible for the preparation of imprest funds as described in the County of Lehigh Home Rule Charter and Administrative Code (as amended). The Office of the Controller is responsible for auditing county disbursements and reviewing warrants for the expenditure of county monies as described in Section 503 of the County of Lehigh Home Rule Charter and Section 502 of the Administrative Code. Our report number 25-06 is attached.

The results of our audit are the Office of Fiscal Affairs is in compliance, in all material respects, with compliance requirements over imprest cash funds for calendar year 2024.

Attachment

AUDITS/IMPREST FUNDS



COUNTY OF LEHIGH, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORT

*Compliance Audit of Imprest funds  
For the Calendar Year 2024*

REPORT NO. 25-06

COUNTY OF LEHIGH, PENNSYLVANIA  
IMPREST FUNDS ADVANCED BY THE OFFICE OF FISCAL AFFAIRS  
AS OF DECEMBER 31, 2024

*Table of Contents*

	<u>Page</u>
Background .....	1
OPINION OF MARK PINSLEY, LEHIGH COUNTY CONTROLLER .....	2-4
Department of Administration - Fiscal Officer's Response .....	No Response

COUNTY OF LEHIGH, PENNSYLVANIA  
IMPREST FUNDS ADVANCED BY THE OFFICE OF FISCAL AFFAIRS  
AS OF DECEMBER 31, 2024

*Background*

Some offices in Lehigh County need to keep small amounts of cash on hand to do their jobs. This cash is used for two main reasons:

1. Making Change – When people pay with cash, offices need to keep small amounts of money on hand to provide the correct change (drawer fund).
2. Small Purchases – Some offices need to buy small things quickly, like office supplies or postage, without going through a long approval process (petty cash).

This type of cash is called an “imprest fund.” An imprest fund is a fixed amount of money for certain expenses. When money is used, receipts are collected, and the fund (think cash box) is refilled back to the original amount. This system helps control spending and ensures the money is accounted for properly. The county tracks these funds as part of its overall budget.

Some offices also give out cash equivalents, like bus passes or gift cards, to help clients who use their services. These items are easily converted to cash, so they are included in this review.

The Office of Fiscal Affairs is responsible for ensuring all county offices handle their cash properly. In 2023, they created a Petty Cash Policy and Procedures guide to make sure every office follows the same rules.

To make sure the cash is accounted for and kept safe, the Controller’s Office does surprise cash counts. This means we show up without warning to check that the money on hand matches the records and that it’s adequately secured. If there are any problems, we notify the office immediately.

In 2024, the Controller’s Office conducted surprise cash counts at the following locations:

- Adult Probation
- Aging and Adult Services
- Assessment Office
- Bureau of Collections
- Cedar Brook Allentown
- Cedar Brook Fountain Hill
- Cedarview Apartments
- Clerk of Judicial Records – Civil Division
- Clerk of Judicial Records – Criminal Division
- Clerk of Judicial Records – Recorder of Deeds
- Clerk of Judicial Records – Register of Wills
- Courthouse Copy Room
- District Attorney (7 separate areas)
- Domestic Relations Section
- Fiscal Office
- Jail Inmate Funds
- Juvenile Probation
- Law Library
- Magisterial District Courts (14 Courts)
- Office of Children and Youth
- Orphans’ Court
- Sheriff’s Office
- Voters Registration
- Work Release



## OFFICE OF THE CONTROLLER

Mark Pinsley, MBA  
COUNTY CONTROLLER

Nanton John, CFE  
DEPUTY CONTROLLER

### INDEPENDENT AUDITOR'S REPORT

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

#### **Report on Compliance**

##### **Opinion**

We have audited the Office of Fiscal Affairs management's compliance with the County of Lehigh Home Rule Charter and the Administrative Code (as amended) applicable to the Office of Fiscal Affairs management's requirements for imprest funds advanced during calendar year 2024.

In our opinion, the Office of Fiscal Affairs' management complied, in all material respects, with the compliance requirements referred to above that are applicable to imprest funds for the period of January 1, 2024 to December 31, 2024.

##### **Basis for Opinion**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the County of Lehigh Home Rule Charter and the Administrative Code (as amended). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Office of Fiscal Affairs management and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Office of Fiscal Affairs management's compliance with the applicable compliance requirements.

##### **Responsibilities of Management for Compliance**

Management of the Office of Fiscal Affairs is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Office of Fiscal Affairs management's government programs.



## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the applicable compliance requirements occurred, whether due to fraud or error, and to express an opinion on the entity's compliance with the applicable compliance requirements based on the compliance audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the County of Lehigh Home Rule Charter and the Administrative Code (as amended) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the applicable compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Office of Fiscal Affairs management's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the County of Lehigh Home Rule Charter and the Administrative Code (as amended) we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the entity's compliance with applicable compliance requirements and performing such other procedures as the auditor considered necessary in the circumstances.
- Obtain an understanding of the Office of Fiscal Affairs management's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the County of Lehigh Home Rule Charter and the Administrative Code (as amended), but not for the purpose of expressing an opinion on the effectiveness of the Office of Fiscal Affairs management's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that the auditor identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit

we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

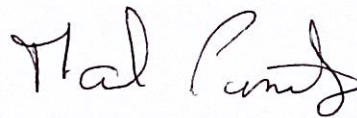
Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Management’s Response to the Audit**

If provided, the Office of Fiscal Affairs management’s response to our audit is included in this report. We did not audit the Office of Fiscal Affairs management’s response and, accordingly, we do not express an opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the County of Lehigh Home Rule Charter and the Administrative Code (as amended). Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of management, Phillips Armstrong, County Executive; Edward Hozza, County Administrator; Board of Commissioners; and others within the entity, and county 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

March 03, 2025  
Allentown, Pennsylvania

Audited by: Jessika Popowitz

- xc: Kay Achenbach, Director, Human Services
- Phillips Armstrong, County Executive
- Timothy Benyo, Director, Voters Registration
- Board of Commissioners
- Jason Cumello, Cedarbrook Administrator
- Janine Donate, Director, Department of Corrections
- Michelle Graupner, Clerk of Judicial Records
- Joseph Hanna, Sheriff
- Gavin Holihan, District Attorney
- Edward Hozza, Director of Administration
- Carolyn Perry, Magisterial District Judge Administrator
- The Honorable J. Brian Johnson, President Judge
- John Sikora, Deputy Court Administrator
- Kerry Turtzo, Court Administrator