



# County of Lehigh Allentown, Pennsylvania



## ***Office of the Controller 2013 Annual Report***



**Glenn Eckhart,  
County  
Controller**

I, Glenn Eckhart , do solemnly swear that I will support, obey, and defend the Constitution of the United States and the Constitution of this Commonwealth and that I will discharge the duties of the office of the controller of Lehigh County with fidelity.



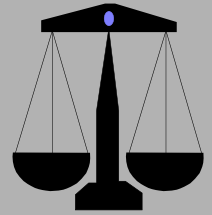
**County Of Lehigh**  
**Office Of The Controller**  
**Glenn Eckhart, County Controller**  
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# **County Of Lehigh Office Of The Controller Mission Statement**



The mission of the office of the controller,  
Lehigh County, Pennsylvania is to:

- examine the propriety of internal control,
- assess compliance with statutory requirements,
- evaluate operating procedures,
- audit the accuracy and completeness of records and files pertaining to the receipt and disbursement of County funds by all officers, agents, and employees of the County.



The controller's office conducts assessments of management performance and program results of any county department or agency to evaluate the efficiency and economy of the agency's or department's use of taxpayer funds.



# County Of Lehigh Office Of The Controller Staff & Credentials as of December 31, 2013



**Glenn Eckhart**  
County Controller

**John A. Falk**  
Deputy Controller  
BA, MBA, CPA, CIA, CFE,  
CGFM, CFF, CGMA

**David A. Joseph**  
Senior Auditor  
BA, CGFM

**Thomas F. Schweyer**  
Senior Auditor  
BA, CIA

**Robert M. Fenstermaker**  
Auditor  
BS

**Stephen E. Berndt**  
Auditor  
BBA, CFE

**Cindy J. Achey**  
Assistant Operations Manager

**MBA - Masters in Business Administration**  
**CGMA – Charter Global Management Accountant**  
**CFF – Certified in Financial Forensics**  
**CGFM - Certified Governmental Financial Manager**  
**BBA – Bachelor in Business Administration**

**CPA – Certified Public Accountant**  
**CIA - Certified Internal Auditor**  
**CFE - Certified Fraud Examiner**  
**BS - Bachelor of Science**  
**BA - Bachelor of Arts**



# County Of Lehigh Office of the Controller Auditing Standards



The office of the controller performs an internal auditing function. Internal auditing is an independent appraisal function established within an organization to examine and evaluate the activities of the organization. A general statement of purpose, authority and responsibility for the office of the controller is included in the county home rule charter and administrative code.

The *Government Auditing Standards*, issued by the Comptroller General of the United States, provides auditing guidelines for financial and performance audits. Professional standards are also promulgated by the American Institute of Certified Public Accountants and several other authoritative accounting & auditing organizations.

Compliance to the *Government Auditing Standards* include minimum continuing professional education requirements for the staff and management of the office of the controller. The Government Auditing Standards require 80 hours every two years with 24 hours in government - related courses. Certified public accountants are subject to the AICPA required 120 hours every three years (minimum 20 hours per year) and the PICPA requirement of 80 hours every two years. The Institute of Internal Auditors, the Association of Certified Fraud Examiners, and the Association of Government Accountants each have similar requirements to maintain their respective certifications.

Every three years, the work product of the Office of the Controller is subject to an independent peer review as is required by the *Government Auditing Standards*. A peer review of the internal quality control system was last performed in 2011 by the Association of Local Government Auditors (ALGA) for the years 2008 through 2010. The ALGA peer review team concluded the Office of the Controller internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance to the *Government Auditing Standards*.

A peer review for 2011-2013 is scheduled for 2014.

# County Of Lehigh Office Of The Controller Introduction



## You're going to be audited...

### *Audit Plans are Based on Risk Assessment.*

Relax! You are not being singled out for something you did or didn't do. All county activities are subject to audit. Generally, we select audits based upon a number of risk factors. We look at things such as the time since your last audit, the size of your operation, system changes and turnover of key staff. Various factors are weighed to determine our audit plan.

### *What is an Audit?*

An audit is an independent review of county operations and financial activities. During an audit we evaluate your internal control system and may suggest ways to improve the operational effectiveness and profitability of your area. We look at the degree of risk – the risk of your organization not meeting its objectives – also we evaluate the risk of fraud in your organization. We realize you are busy and having us around can be disruptive. We try to minimize interruptions of your regular work, and keep open communication with you about the audit.

### *Who are the Auditors?*

We are a team comprised of experienced individuals. We have varied business experiences. Many of us have professional certifications such as Certified Government Financial Manager, Certified Public Accountant, Certified Internal Auditor and Certified Fraud Examiner.

### *Who is the Controller?*

The County Controller, Glenn Eckhart, is an elected official, independent of the administrative, legislative and judicial branches of Lehigh County Government. Audit reports are issued to the auditee management, the County Executive and the Board of Commissioners and any other parties in charge of governance. All audit reports are a matter of public record and are available on the County of Lehigh website under the Office of the Controller. Reports issued by the Office of the Controller are available on the internet at:

<http://www.lehighcounty.org> Select Departments, Controller, Reports by Year (2008 to the present)

# County Of Lehigh Office Of The Controller Audit Effectiveness Questionnaire

Beginning in late 1998, the office of the controller sent an audit effectiveness questionnaire to the audited management after each audit was completed. Our questionnaire topics included audit planning, fieldwork and reporting. Ratings from 1 (inadequate) to 5 (excellent) were requested for each of 13 questions related to our audit performance. Other written comments were also requested from the audited management.

The average of the responses received rated our performance as 4.9 in 2012. The following are the ratings for the last five years:



**4.8 in 2013**  
4.9 in 2012  
4.6 in 2011  
4.6 in 2010  
4.3 in 2009

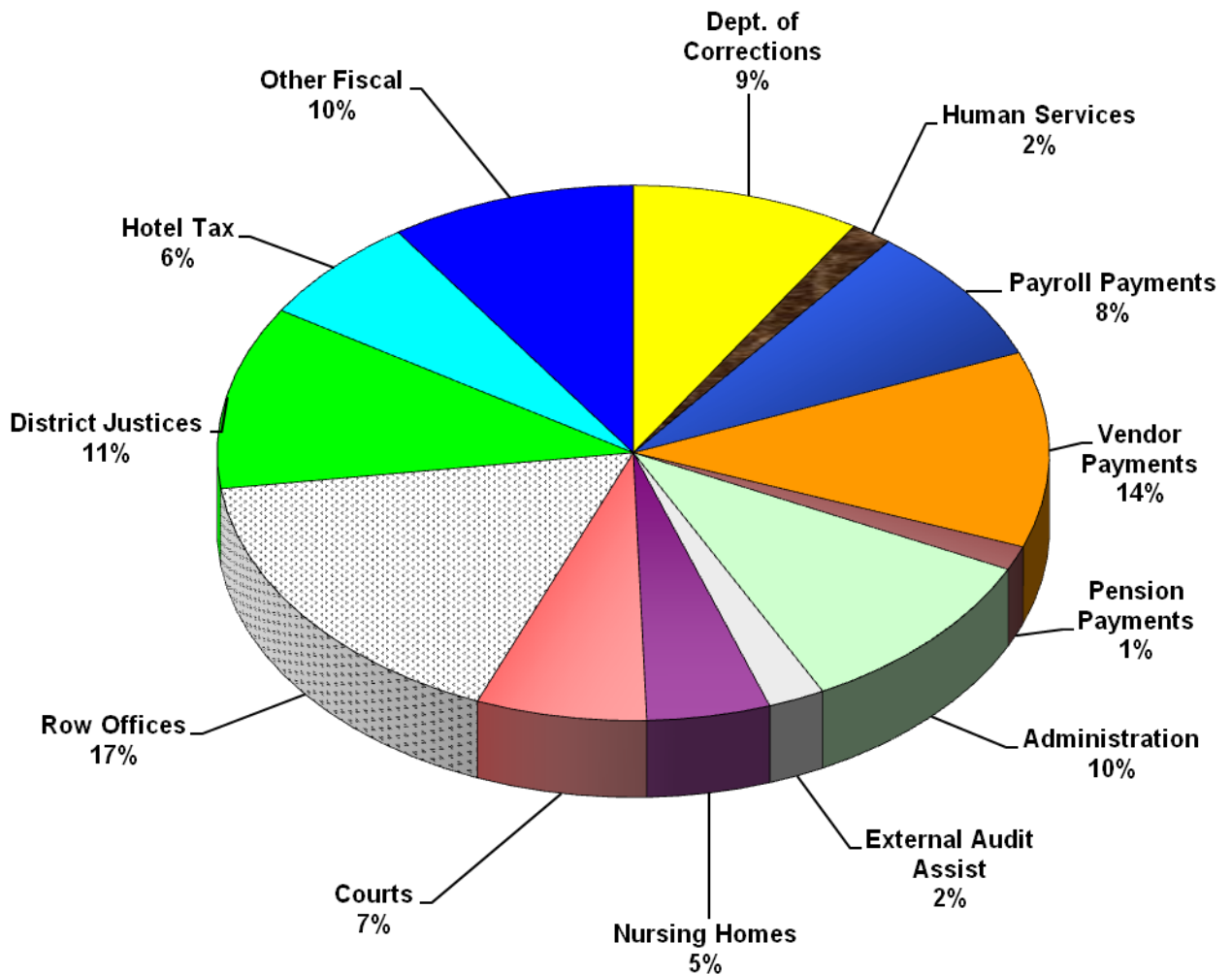


**The questionnaire describes a 4 rating as “very good” and a 5 as “excellent.”**

The questionnaire is helpful to gauge the effectiveness of our audits and the degree of customer satisfaction. The input received helps us in the planning and performance of future audits. We thank all who took the time to respond to the questionnaire.

# County of Lehigh Office of The Controller 2013 Audit Hours

(percentages rounded)





# County Of Lehigh Office Of The Controller *Risk-Based Auditing*



## *Audit Plans are Based on Risk Assessment:*

We classify our audit population into three categories.

Class one audits are those audits we have to do because of statutory requirement (county or state.) These class one audits include what we classify as “**Continuous Audits**” – the verification of monthly reported revenue for row offices and magisterial district court offices, weekly vendor payment reviews, bi-weekly payroll reviews, monthly pension payment reviews and other periodic disbursements made by the county.

Class two audits are generally discretionary and are scheduled based on individual priority and staff time availability. This is an ongoing list to be expanded as we identify changing risk factors and additional audit areas. We refer to these audits as “**Periodic Risk-based Audits**” – involving financial / attestation / performance audits requiring analytical review, substantive detail testing , tests of internal control, and management effectiveness & efficiency.

Class three audits are “**High Priority**” (fraud, ethics hotline, or special request) audits. This work is generally not known ahead of time. Class three audits require immediate focus and attention and are given priority over class one and two audit work.

The next page shows our 2013 budget costs (\$711,792) allocated among the types of audits described above using the **program based budgeting** approach. Costs were allocated to audit areas based on a weighted average of actual auditor hours (7.44 full time equivalent FTE) for the period 2011 & 2012. Our audit cycle is best viewed from looking at worked performed over a two to three year period.

# County of Lehigh Office of the Controller Program Based Budgeting Results



Lehigh County, Pennsylvania - Program Based Budgeting - For 2013

Program Inventory - 2013 Budget

\$ 711,792

7.44

\$ 656,540

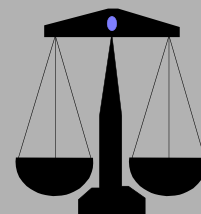
\$ 55,252

Controller's Office

- Employee FTE

DOB	DEPARTMENT	DIVISION	PROGRAM NAME	PROG. #			Personnel Related	Non-Personnel Related
10700	Controller's Office	Continuous Audits	Bid Control	9133	\$ 1,851	0.02	\$ 1,707	\$ 144
10700	Controller's Office	Continuous Audits	Cash Count Audits	9134	\$ 19,574	0.20	\$ 18,055	\$ 1,519
10700	Controller's Office	Continuous Audits	Magisterial District Court Monthly Reports	9135	\$ 49,114	0.51	\$ 45,301	\$ 3,812
10700	Controller's Office	Continuous Audits	Pension Board Investment Oversight	9136	\$ 1,851	0.02	\$ 1,707	\$ 144
10700	Controller's Office	Continuous Audits	Routine Disbursement Reviews (Continuous Audits)	9137	\$ 158,730	1.66	\$ 146,408	\$ 12,321
10700	Controller's Office	Continuous Audits	Row Office Reports	9138	\$ 30,678	0.32	\$ 28,297	\$ 2,381
10700	Controller's Office	High Priority Audits	Ad Hoc Performance Audits	9139	\$ 19,574	0.20	\$ 18,055	\$ 1,519
10700	Controller's Office	High Priority Audits	Ethics Hotline	9140	\$ 10,748	0.11	\$ 9,914	\$ 834
10700	Controller's Office	High Priority Audits	Fraud Investigations	9141	\$ 19,574	0.20	\$ 18,055	\$ 1,519
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk Based Audits - Cedarbrook	9142	\$ 26,052	0.27	\$ 24,029	\$ 2,022
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk Based Audits - Corrections	9143	\$ 43,704	0.46	\$ 40,312	\$ 3,392
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk-Based Audits - County Admin	9144	\$ 145,917	1.53	\$ 134,591	\$ 11,327
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk-Based Audits - Courts	9145	\$ 85,913	0.90	\$ 79,244	\$ 6,669
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk-Based Audits - Row Offices	9146	\$ 57,513	0.60	\$ 53,048	\$ 4,464
10700	Controller's Office	Periodic Risk-based Audits	Periodic Risk-Based Audits Human Services	9147	\$ 40,999	0.43	\$ 37,817	\$ 3,183

# County Of Lehigh Office Of The Controller Desk “Audits” Our “Early Warning” System



## What is a Desk Audit?

A desk audit is not really an audit at all. It is a spot check clerical review of monthly reports which acts as an early warning system intended to provide ongoing oversight for cash handling offices. If anything unusual is noted during a desk audit, the auditors look into the matter immediately. These monthly clerical reviews serve to highlight any unusual situation in a timely manner that requires our attention. Ultimately, full financial or performance audits are performed based on our risk assessment on a cyclical basis.

## 2013 Desk Audits:

Row Offices – Monthly desk audits of row office reports for the period January 2013 through December 2013 (continuous monitoring).

Register of Wills Division \*  
Recorder of Deeds Division\*  
Clerk of Courts Criminal Division\*  
Clerk of Courts Civil Division\*  
Orphans Court Office  
Coroner’s Office  
Sheriff’s Office



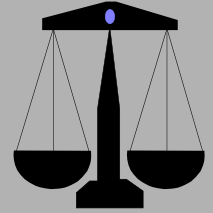
\* These offices are part of the Clerk of Judicial Records Office.

Magisterial District Judges - Monthly desk audits of 14 Magisterial District Court offices’ reports for the period January 2013 through December 2013 (continuous monitoring).

Purpose of Audits – **For the row offices:** to verify sequential receipt usage; to verify reported revenue matches bank deposits and actual receipt of funds by the office of fiscal affairs; and to verify bank reconciliations are performed on a timely basis.

**For the magisterial district court offices:** to verify the county share of costs & fines collected and remitted; to verify escrow balance control; and to verify monthly bank account reconciliations.

# County Of Lehigh Office Of The Controller 2013 Hotel Room Rental Tax Audits

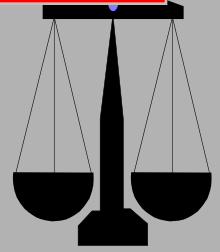


## *Hotel Tax - Summary Compilation of: 2012 Hotel Tax Audits / Fiscal Office Operations – Report #13-45*

**Purpose of Audits** – To verify the accuracy of the amounts remitted by Lehigh County hotel operators for hotel room rental tax and to determine compliance to the “Hotel Room Rental Tax Rules and Regulations” for the calendar year ending December 31, 2012. Audit Type: Agreed-Upon-Procedures (Financial/Attestation). *We continue to reduce the number of audits due to manpower constraints.* Individual hotel audits performed in 2013 were:

Allenwood Motel	No Audit	Homewood Suites Altwn West	13-36
Best Western / Altwn Inn & Suites	13-34	Homewood Sts Airport	13-42
Comfort Inn	No Audit	Hotel Traylor	No Audit
Comfort Suites of Allentown	13-29	Howard Johnson Inn	13-32
Courtyard by Marriott	13-24	Iron Run Motel	No Audit
Days Inn/America's Best Value Inn	No Audit	Knight Inn and Suites	13-41
Dockside Bed and Breakfast	No Audit	Lehigh Motor Inn	No Audit
Econo Lodge Allentown	13-26	Quality Inn	13-38
Egyptian Sands Motel	No Audit	Ramada Inn	No Audit
Executive Inn	No Audit	Red Carpet Inn	No Audit
Fairfield Inn Bethlehem	No Audit	Red Roof Inn	No Audit
Fine Lodging	No Audit	Residence Inn by Marriot	13-25
Four Points Sheraton (Marshall)	No Audit	Rodeway Inn and Conf. Center	No Audit
Four Points Sheraton (3400)	No Audit	Royal Motel	No Audit
Four Points Sheraton (SKYP)	No Audit	Saucon Valley Country Club	13-21
Glasbern	13-23	Scottish Inn - Catasauqua Road	No Audit
Hamilton Tower	No Audit	Scottish Inn - Center Valley	No Audit
Hampton Inn	13-37	Sleep Inn	No Audit
Hawthorn Suites	13-39	Staybridge Suites - Airport	No Audit
Hilton Garden Inn - Airport	13-27	Staybridge Suites - Altwn West	No Audit
Hilton Garden Inn - Altwn West	13-40	Stone House Inn & Spa	13-33
Holiday Inn Allentown - Ctr City	13-31	Super 8 Motel - Airport Road	13-35
Holiday Inn Conference Center	13-30	Super 8 Motel - Golden Key Road	No Audit
Holiday Inn Express Hotel	No Audit	Wingate by Wyndham	No Audit

# County Of Lehigh Office Of The Controller 2013 Magisterial District Court Audits



## ***Magisterial District Court Audits – 14 Offices***

*Financial Audits - For the Years Ended December 31, 2010 & 2011 \**

### Purpose of Audit

To examine the detail records supporting the monthly Magisterial District Justice reports and fees remitted to Lehigh County.

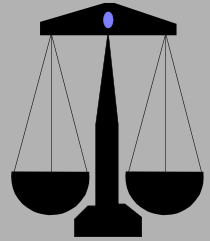
		<u>Report #</u>
District Court: 31-3-02	Michael Faulkner	#13-01
District Court: 31-1-07	Robert C. Halal	#13-03
District Court: 31-1-08	Anthony G. Rapp, Jr.	#13-04
District Court: 31-1-08	Michael J. Pochron	#13-05
District Court: 31-1-01	Patricia M. Engler	#13-06
District Court: 31-2-02	Jacob E. Hammond	#13-07
District Court: 31-2-03	Donna R. Butler	#13-08
District Court: 31-3-01	Rod R. Beck	#13-09
District Court: 31-1-06	Wayne Maura	#13-10
District Court: 31-1-05	Michael D. D'Amore	#13-11
District Court: 31-2-01	Karen C. Devine	#13-12
District Court: 31-1-04	David M. Howells, Jr.	#13-14
District Court: 31-1-04	David M. Howells, Jr.	#13-15
District Court: 31-1-02	Maryesther S. Merlo	#13-17
District Court: 31-1-02	Maryesther S. Merlo	#13-18
District Court: Magisterial District Court Summary		#13-22



\* Magisterial District Court Audits Issued in 2012:

- Magisterial District Court # 31-01-03 Ronald S. Manescu Report #12-34
- Magisterial District Court # 31-03-03 David B. Harding Report #12-35

# County Of Lehigh Office Of The Controller 2013 Disbursement Audits



## **2012 Year-End Vendor Payment Audit – Report #13-16**

*Compliance Audit – For the Calendar Year Ended December 31, 2012*

Approximately 42,000 vendor payments amounting to \$201 million were issued by the Office of Fiscal Affairs during calendar year 2012.

### Purpose of Audit

To evaluate compliance to the County of Lehigh Home Rule Charter and the Administrative code for vendor payments during 2012.



## **2012 Year-End Pension Payment Audit – Report #13-20**

*Compliance Audit – For the Calendar Year Ended December 31, 2012*

Active County of Lehigh pension participants rose from 1,352 at December 31, 2011 to 1,421 at December 31, 2012. The Office of Fiscal Affairs processed approximately 17,000 pension payments totaling over \$22 million during calendar year 2012.

### Purpose of Audit

To evaluate compliance to the County of Lehigh Home Rule Charter and the Administrative code for pension payment processing during 2012.



## **2012 Year-End Payroll Audit - Report # 13-44**

*Performance Audit - For the Year Ended December 31, 2012*

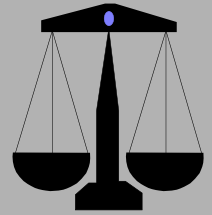
There were 2,078 budgeted positions in 2012. Total payroll paid during calendar year 2012 (full-time & part-time ) was \$102,463,021.72.

### Purpose of Audit

To review year-end external payroll reports and procedures and compile internal management reports on overtime, part-time employees, excessive compensatory time, excessive vacation time, inactive employees, and other payroll & human resources performance issues.



# County Of Lehigh Office Of The Controller 2013 Audits



***Compliance to Tax Delinquent/Unpaid Rent Provisions of Section 801.2:  
(B),(C),(D),(E) of the County of Lehigh Administrative Code - Report # 13-46  
Compliance Audit – For the Year Ended December 31, 2012***

**Purpose of Audit**

Audit of compliance to the tax delinquent / unpaid rent provisions of the county Administrative Code.



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***Real Estate Tax Collections – Office of Fiscal Affairs – Report #13-48  
Financial Audit – For the Tax Year Ended December 31, 2012***

**Purpose of Audit**

To audit the 2012 county real estate taxes reported by the county Fiscal Officer as collected (or turned over) to the county tax claim bureau.



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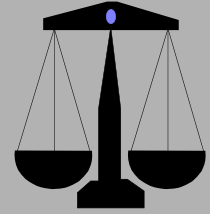
***Bureau of Collections – Office of Fiscal Affairs – Report #13-28  
Financial Audit – For the Year Ended December 31, 2012***

**Purpose of Audit**

To audit the 2012 collection of criminal court costs, fines, restitution and other costs due from inmates released from Lehigh County Prison.



# County Of Lehigh Office Of The Controller 2013 Audits



## ***Real Estate Tax Collections – Office of Fiscal Affairs – Report #13-19 Compliance Audit – For the Years 2009, 2010, 2011***

### **Purpose of Audit**

To audit compliance to the county vehicle policy as described in Lehigh County Ordinance #1995-143 “Revising the Vehicle Policy for the County of Lehigh”.



## ***Collection of Forfeited Bail Bonds (Bonding Agents / Insurance Companies) - Department of Law - Report #13-52***

***Financial Audit – For the Period January 1, 2009 to December 31, 2012***

### **Purpose of Audit**

To audit case monitoring and collection efforts for forfeited bail covered by bonding agents and insurance companies.



## ***Examination of Computer Equipment Inventory – Office of Information Technology – Report #13-47 Compliance Audit – Inventory as of February 8, 2012***

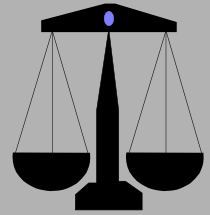
### **Purpose of Audit**

To audit compliance to Lehigh County Administrative Notice #2006-01 – “Computer Equipment & Software” and to verify county IT equipment was properly monitored.





# County Of Lehigh Office Of The Controller 2013 Audits



## ***Clerk of Judicial Records – Civil Division – Report #13-49***

*Financial Audit – For the Years Ended December 31, 2010, 2011, 2012*

### *Purpose of Audit*

To verify the amounts reported as receipts and disbursements, and to determine the adequacy of internal control over cash handling for civil case activity in Lehigh County.

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## ***Clerk of Judicial Records – Criminal Division – Report #13-53***

*Financial Audit – For the Years Ended December 31, 2010, 2011, 2012*

### *Purpose of Audit*

To verify the amounts reported as receipts and disbursements, and to determine the adequacy of internal control over cash handling for criminal case activity in Lehigh County.

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## ***Nursing Home Fund – Cedarbrook Nursing Home – Report #13-51***

*Financial Audit – For the Year Ended December 31, 2012*

### *Purpose of Audit*

To verify the amounts reported as receipts and disbursements, and to determine the adequacy of internal control over cash handling for resident trustee accounts, gift shop and craft sale activity, and investment advisory account activity.

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## ***Community Corrections Center– Department of Corrections – Report #13-50***

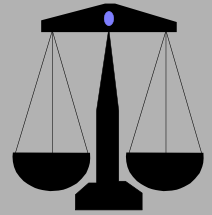
*Financial Audit – For the Years Ended December 31, 2011, 2012*

### *Purpose of Audit*

To verify the amounts reported as receipts and disbursements, and to determine the adequacy of internal control over cash handling for inmate work release payroll and subsequent payment of inmate room & board, costs and fines, domestic relations obligations and other inmate disbursements.



# County Of Lehigh Office Of The Controller 2013 Audits



## Confidential Independent Integrity in Government **ETHICS HOTLINE ACTIVITY- (610) 782-3999**

*See Summary Report #13-13 (2012 Activity)*

### Purpose of Audit

A confidential telephone message system available to employees and the general public to report suspected fraud, waste and abuse. This report summarizes the prior year activity.



## *Office of Aging and Adult Services , Time Reporting Procedures Special Investigation – Report #13-43*

*Compliance Audit – for the Period March - May 2013*

### Purpose of Audit

To investigate potential time reporting irregularities reported on ethics hotline call E13-06.

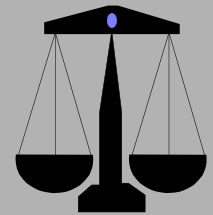


***All cases of suspected fraud, waste or abuse should be reported to the Controller Office.***

# County Of Lehigh

## Office Of The Controller

### *Other Duties and Responsibilities*



- Lost, Missing, Stolen Property Reporting Liaison
- County Officials' Bonds Depository
- Bail Forfeiture Monitoring
- Review of Bureau of Collections Check Disbursements
- Review of Work Release Check Disbursements
- Monitor Check Sequences for HealthChoices Checks, Worker's Compensation
- Review all Check and Direct Deposit Disbursements
- District Attorney Drug Forfeiture Reporting
- Audit Planning – County-Wide Risk Assessment
- County Pension Policy Issues
- Payments by the County to Bail Bondsmen



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#### ***EXTERNAL AUDITOR ASSISTANCE - Audit of Cash - Office of Fiscal Affairs – For the Calendar Year 2012***



##### *Purpose Of Audit*

Audit of existence, recording and classification of all County cash amounts as of December 31, 2012. This audit work reduces county cost by providing external audit assistance.

# County Of Lehigh

## Office Of The Controller

### Other Duties and Responsibilities



#### **SURPRISE CASH COUNTS**

The office of the controller also performs random, unannounced cash counts of offices that maintain a change fund or petty cash fund. Every office that handles cash is subject to surprise cash counts.

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#### **BID CONTROL**

Receive and secure advertised bids and requests for proposals issued by the office of purchasing. Open bids and monitor bid tabulation.

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#### **LEHIGH COUNTY PENSION BOARD**

The Controller, Glenn Eckhart, serves as Secretary of the Lehigh County Pension Board.

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**People think its hard to do the right thing...**

**It's not hard to do the right thing. It's hard to know what the right thing is.**

**And once you know what is right...It's hard not to do it.**

**Author Unknown – from the film “Sling Blade” released in 1996**

**ETHICS HOTLINE - (610) 782-3999**

**Confidential Independent Integrity in Government**



**Glenn Eckhart, Controller**

**Report Prepared by John A. Falk, Deputy Controller**

# County of Lehigh Office of the Controller

General Office 610-782-3082

## Contact Information



<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>E-mail</b>
<b>Glenn Eckhart</b>	<b>Controller</b>	<b>610-782-3178</b>	<b>glenneckhart@lehighcounty.org</b>
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<b>Robert Fenstermaker</b>	<b>Auditor</b>	<b>610-782-3913</b>	<b>robertfenstermaker@lehighcounty.org</b>
<b>Stephen Berndt</b>	<b>Auditor</b>	<b>610-782-3915</b>	<b>stephenberndt@lehighcounty.org</b>

*Copies of the completed audit reports are available on the Lehigh County website under the Office of the Controller or call our office at 610-782-3082.*