




COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 820-3335

THOMAS SLONAKER  
COUNTY CONTROLLER

JOHN A. FALK  
DEPUTY CONTROLLER

**TO:** Final Distribution  
**FROM:** Thomas Slonaker, County Controller  
**DATE:** August 8, 2011  
**RE:** Audit Report of Election Payments



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The controller's office has completed an internal audit of election payments for the May 17, 2011 primary election. Our audit report number 11-48 is attached.

The result of our audit is the County of Lehigh disbursed the funds properly for the primary election.

Attachment

AUDITS/ELECTION

**COUNTY OF LEHIGH**

**PRIMARY ELECTION - MAY 17, 2011**

**ELECTION PAYMENTS**

COUNTY OF LEHIGH, PENNSYLVANIA  
PRIMARY ELECTION – MAY 17, 2011

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Timothy A. Benyo  
Chief Clerk – Election and Registrations  
Voter Registration Office  
Lehigh County Government Center  
17 South Seventh Street  
Allentown PA 18101-2400

We have recently completed an internal audit of the May 17, 2011 primary election. The scope of our detail audit testing was May 17, 2011. Our objective was to determine that the primary election payments were properly made.

We conducted our audit in conformance with the *“International Standards for the Professional Practice of Internal Auditing”*, promulgated by the Institute of Internal Auditors. Our audit included examination of the accounting records, documentation, discussions with voter’s registration office and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We concluded that the schedule presents fairly, in all material respects, the amounts paid for the May 17, 2011 primary election. A complete description of our recommendations is detailed in the accompanying *“Schedule of Audit Findings and Recommendations”*.

We wish to thank the office of voter’s registration for their cooperation during the audit. This report is intended for the information and use of the office of voter’s registration and other affected county offices. However, this report is a matter of public record and its distribution is not limited.



Thomas Slonaker  
County Controller

Attachment

August 1, 2011  
Allentown, Pennsylvania

xc: Board of Commissioners  
Donald T. Cunningham, Jr. County Executive  
Brian L. Kahler, Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA  
PRIMARY ELECTION - MAY 17, 2011

*Summary of Election Payments*

Purchased personnel	\$105,320
Polling place rent	8,600
Poll worker classes and supply pick-up	5,050
Poll worker mileage	<u>927</u>
Total	<u><u>\$119,897</u></u>

COUNTY OF LEHIGH, PENNSYLVANIA  
PRIMARY ELECTION - MAY 17, 2011

*Schedule of Audit Findings and Recommendations*

1. Clerical Errors in Election Payment Data

**Condition:** We discovered an excessive amount of clerical errors related to payment data for the May 17, 2011 Primary Election. We noted that payment data was entered incorrectly, duplicated, or not thoroughly reviewed subsequent to the election and was a direct result of time constraint deadlines required for check processing. In addition, we noted one instance in which a payment was issued erroneously. We discovered that:

- Four poll workers had signed the “Order to Pay Election Officers” form, but did not receive payment.
- Three poll workers had signed the “Order to Pay Election Officers” form, but received \$0 for payment.
- Mileage payment amounts in regards to five election workers were input using mileage rates from 2010.
- One poll worker received a duplicate payment for services rendered.
- One payment was issued erroneously to an individual who did not provide election services for the May 17, 2011 Primary Election.

**Recommendation:** Management should execute the following recommendations to prevent duplicated, erroneous, and incorrect election payments resulting from data entry errors and expedited management review:

- Requests for poll worker payments should be submitted to Fiscal no earlier than two weeks subsequent to the election, therefore, providing management the ability to perform a more thorough review of poll worker payment data.
- Management should contact the Office of Information Technology to determine if mileage amounts can be preprogrammed into the county accounting system to mitigate any errors resulting from data entry.
- Management should contact the Department of Law, via legal requisition, to determine the best approach to recover the funds issued in error.