



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

GLENN D. ECKHART  
COUNTY CONTROLLER

JOHN A. FALK  
DEPUTY CONTROLLER

**TO:** Final Report Distribution  
**FROM:** Glenn Eckhart, County Controller *G.E.*  
**DATE:** April 22, 2016  
**RE:** Compliance Audit – 2015 Imprest Funds

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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, 2015. The Office of Fiscal Affairs 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 16-13 is attached.

The result of our audit is the Office of Fiscal Affairs is in compliance, in all material respects, with compliance requirements over imprest cash funds for calendar year 2015.

Attachment

AUDITS/IMPREST FUNDS

COUNTY OF LEHIGH, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORT

*Compliance Audit of Imprest Funds  
For the Calendar Year 2015*

REPORT NO. 16-13

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF IMPREST FUNDS

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COUNTY OF LEHIGH, PENNSYLVANIA  
IMPREST FUNDS ADVANCED BY THE OFFICE OF FISCAL AFFAIRS  
AS OF DECEMBER 31, 2015

*Background*

Numerous County of Lehigh offices require change and petty cash funds in order to conduct operations. These funds are known as “imprest funds” and are tracked as an asset on the County of Lehigh books and accounts. The Office of Fiscal Affairs management has overall responsibility for county-wide cash imprest funds.

To ensure funds are intact and adequately secured the Controller’s Office conducts unannounced cash counts at offices holding imprest funds. Count results are communicated with the individual offices.

During calendar year 2015 separate unannounced cash counts were conducted at:

- Assessment Office
- Bureau of Collections
- Cedarbrook Nursing Home – Allentown
- Cedarbrook Nursing Home – Fountain Hill
- Central Booking
- 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 (6 separate counts)
- Domestic Relations Section
- Fiscal Office
- Jail
- Law Library
- Magisterial District Courts (14 separate counts)
- Office of Children and Youth
- Orphans’ Court
- Sheriff
- Voters Registration
- Work Release



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COUNTY CONTROLLER

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

### **Compliance**

We have audited the Office of Fiscal Affairs management's compliance with the County of Lehigh Home Rule Charter and Administrative Code (as amended) requirements for imprest funds advanced during calendar year 2015. Compliance with the requirements referred to above is the responsibility of the Office of Fiscal Affairs management. Our responsibility is to express an opinion on the Office of Fiscal Affairs management's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on imprest fund activity. An audit includes examining, on a test basis, evidence about the Office of Fiscal Affairs management's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Office of Fiscal Affairs management's compliance with those requirements.

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 fund activity for the calendar year 2015.

### **Internal Control Over Compliance**

Management of the Office of Fiscal Affairs is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Office of Fiscal Affairs management's internal control over compliance to determine the auditing procedures for the purposes of expressing an opinion on compliance, but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office of Fiscal Affairs management's 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 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 reasonable possibility that a material noncompliance with a compliance requirement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Thomas Muller, County Executive; Daniel McCarthy, Director of Administration; Board of Commissioners, others within the entity, 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.

A handwritten signature in red ink, appearing to read 'Glenn Eckhart', is positioned above the printed name and title.

Glenn Eckhart  
County Controller

April 20, 2016  
Allentown, Pennsylvania

xc: Board of Commissioners  
Daniel McCarthy, Director of Administration  
Thomas Muller, County Executive