



STEPHEN J. BARRON, JR., CFE

CONTROLLER OF NORTHAMPTON COUNTY

NORTHAMPTON COUNTY COURTHOUSE
669 WASHINGTON STREET
EASTON, PENNSYLVANIA 18042

FRANK S. KEDL, CIA
Audit Manager

PHONE (610) 559-3186
FAX (610) 559-3137

TIMOTHY P. BRENNAN, ESQ.
Solicitor

**INDEPENDENT INTERNAL AUDITORS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Members of the Northampton County Council
John A. Brown, County Executive
County of Northampton, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the County Executive, solely to assist you with evaluating the County's Cash Collection Process involved with After Hours Bail as of the period ended June 30, 2015. Management is responsible for the internal control over the cash collection process. This Agreed-Upon Procedures engagement was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures and Findings

1. **Procedure:** Review cash collection work assignments to determine if a proper segregation of duties is in place.

Findings: Segregation of duties with regard to cash collection work assignments in the Jail and the Criminal Division provides for adequate control in all areas.

2. **Procedure:** Determine if deposits are made on the day cash is received:
 - a. Select a sample of 5 receipts and verify that they were deposited on the same day and if possible, that the cash/check mix agrees to the validated deposit slip.

Findings: Bail collected in the Jail is placed in a tamper-proof sealed bag, kept in a safe overnight and then taken to the Criminal Division the next business day. There it is counted, entered into CPCMS and then deposited into their Bail bank account. The cash/check mix of the deposit will be reviewed when the Criminal Division Agency Fund is audited later this year.

3. **Procedure:** For offices with bank accounts:
 - a. Determine if bank reconciliations are done monthly and reviewed by a supervisor.
 - b. Agree account balances to IFAS.

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- c. Select a sample of 5 disbursements and examine the cancelled check to verify the payee, amount, and authorized signer.

Findings: The Jail does not have a bank account for bail collections; they are taken to the Criminal Division and deposited into their bank account.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the County's Cash Collection Process. 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 management of the County of Northampton, Pennsylvania and is not intended to be and should not be used by anyone other than these specified parties.



Stephen J. Barron, Jr., CFE
County Controller



Paul L. Albert, CIA
Lead Auditor

October 29, 2015

CC: Daniel Keen, Director of Corrections
Luis Campos, Director of Administration
James Hunter, Director of Fiscal Affairs
Leigh Ann Fisher, Clerk of Courts – Criminal
Frank Longenbach, Intake Supervisor – Jail
Bryce Meyers, Accountant – Jail