



**County Controller**

Stephen J. Barron, Jr., CFE

**Audit Manager**

Frank S. Kedl, CIA

**Solicitor**

Timothy P. Brennan, Esq.

**County Executive**

John A. Brown

**County Council**

Margaret Ferraro, President  
Glenn A. Geissinger, Vice-President  
Mathew M. Benol  
Kenneth M. Kraft  
Lamont G. McClure, Esq.  
Leonard S. Parsons  
Hayden Phillips  
Seth Vaughn  
Robert F. Werner

Audit Report

**CONSERVATION  
DISTRICT  
PERFORMANCE  
AUDIT**

As of May 31, 2015

**Office of the Controller  
County of Northampton  
Pennsylvania**



**STEPHEN J. BARRON, JR., CFE**

**CONTROLLER OF NORTHAMPTON COUNTY**

NORTHAMPTON COUNTY COURTHOUSE  
669 WASHINGTON STREET  
EASTON, PENNSYLVANIA 18042

**FRANK S. KEDL, CIA**  
Audit Manager

**TIMOTHY P. BRENNAN, ESQ.**  
Solicitor

**PHONE (610) 829-6615**  
**FAX (610) 559-3137**

December 17, 2015

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

We have completed an audit of the Northampton County Conservation District as of May 31, 2015.

The Executive Summary on page 1 summarizes the audit results, while the Audit Results section provides a detailed explanation.

We acknowledge the cooperation and assistance we received from the Northampton County Conservation District. Their help was essential to the performance of this audit.

Management's response is included in the Audit Results section of the report.

Very truly yours,

Stephen J. Barron, Jr., CFE  
County Controller

Kathleen A. Kuzma, MBA, CPA, CGMA  
Lead Auditor

# *Table of Contents*

---

	<u>PAGE</u>
<b>EXECUTIVE SUMMARY .....</b>	<b>1</b>
<b>INTRODUCTION .....</b>	<b>2</b>
<b>PURPOSE AND SCOPE.....</b>	<b>3</b>
<b>METHODOLOGY .....</b>	<b>3</b>
<b>AUDIT RESULTS .....</b>	<b>4</b>
 <b><u>Section A – Economy and Efficiency</u></b>	
<b>1. Consolidation of Logs Maintained for Application Tracking.....</b>	<b>4</b>
<b>2. Data Security within the Database .....</b>	<b>6</b>
<b>3. Improvements to Database Format.....</b>	<b>7</b>

---

## **EXECUTIVE SUMMARY**

---

The Northampton County Conservation District (NCCD) is responsible for reviewing, monitoring and reporting on the work performed by the office. Currently, NCCD uses a variety of logs in the form of computer databases and manual spreadsheets, all of which duplicates information being tracked for each application. The duplication of effort leaves less time available to review applications and could result in errors in recording information into the various logs. The tracking process would be made more efficient if management could consolidate the various logs and update the automated database currently in use.

---

## INTRODUCTION

---

Over 65 years ago Pennsylvania state legislators recognized the need to support grassroots local conservation efforts. As a result, the PA Conservation District law was passed authorizing the creation of county conservation districts in every county. The Northampton County Conservation District (NCCD) was founded in 1961. The NCCD is a County division under the direct supervision of the Department of Administration. The NCCD is comprised of various agency and special revenue funds within the County's financial statements to account for the programs and grant funding administered through the office.

The mission of the NCCD is to provide the public with a coordinated program of quality natural resource education and conservation within Northampton County. This is accomplished by encouraging residents and businesses to value the County's natural resources, protect its environment, and engage in conservation best management practices. Today the NCCD is responsible for a variety of programs ranging from reviewing erosion and sediment pollution control plans for earth disturbance activities to providing advice on starting a local watershed association.

The NCCD is responsible for reviewing permit and plan applications, monitoring these applications for compliance with laws and regulations, and reporting results of these various programs to the State on a quarterly and annual basis. In order to comply with these reporting requirements, the NCCD must track and account for the various applications throughout the entire application process.

---

## **PURPOSE AND SCOPE**

---

The purpose of this audit is to evaluate the application tracking process from an economy and efficiency standpoint, and assist the NCCD in developing a comprehensive application tracking system to improve the efficiency of the office.

---

## **METHODOLOGY**

---

Our methodology included:

- Interviewing NCCD personnel to document the application process.
- Identifying applicable policies, procedures, laws and regulations for compliance with State reporting requirements.
- Analyzing the various logs and databases involved in the application tracking process to recommend more efficient ways to process and track applications.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

---

## AUDIT RESULTS

---

### **Section A – Economy and Efficiency**

---

---

#### **1. Consolidation of Logs Maintained for Application Tracking**

##### OBSERVATION

The overall application tracking process involves eight different logs covering approximately 113 different data fields. Five of these logs are prepared manually on paper spreadsheets. Many of these logs contain the same or similar information fields. There are two databases (Access and R-Base) and one Excel spreadsheet (NPDES Permit Tracking report) that are vital to the daily operation of the office for application tracking. In addition, the Application Log spreadsheet is the starting point of the application tracking process. The rest of the manually prepared logs are used either for the weekly deposits or for preparing the various State reports required on a monthly, quarterly or annual basis.

The number of logs maintained results in inefficiencies in the office as it is a duplication of effort that requires valuable staff time that would be better spent on application reviews. This duplication of data entry also increases the risk that errors could occur while re-entering the same information in each log.

The NCCD expressed an interest in combining at least two of these logs – Access database and the Excel spreadsheet – as a means to reduce duplicated efforts. Since information entered in the Application Log is the starting point for all applications received, and the Application Log contains the same or similar information as the Access database and the Excel spreadsheet, it would improve efficiency if this part of the process was incorporated as part of the database as well.

The NCCD has continued to use their DOS software database, R-Base, to track applications because it provides a means to search the database history for applications. Access is not easily searchable because each calendar year's applications are logged as a separate table within Access.

NCCD's R-Base, being a DOS based program, has a limited future life span. As computer equipment in the office is replaced, the new operating systems may not support the DOS software.

## RECOMMENDATION

NCCD management should consider ways to consolidate as many logs as possible to reduce duplication of efforts. Management should consult with Xerox, the County's Information Services Division, to determine the best computer program to utilize for their future database, and to determine how the data from the various logs can be accurately imported into the new database.

NCCD management should consider whether or not the R-Base database is still necessary to maintain. Management should consider options in the newly created database to provide the necessary search capabilities R-Base provided so it can be eliminated.

## MANAGEMENT RESPONSE

### **Chryss Buchman, Conservation District Manager**

Conservation District staff, with the support of the County Administration, has been working with Xerox to develop an interim comprehensive database which will incorporate data entered in handwritten logs, both current databases (Access and R-Base) and the NPDES Permit spreadsheet. The information is being merged into one Access database, which will have search capabilities thereby eliminating the need to maintain the R-Base database simply for searching. We anticipate beginning use of the new database prior to the end of 2015.

## 2. Data Security within the Database

### OBSERVATION

The Access data tables allow for information to be easily changed by simply entering information into each field. There is no warning screen that prompts the user to verify the change when existing data is altered.

Since all staff members in NCCD are responsible for updating the data tables as they progress with the application review, this creates an environment in which errors could occur if an incorrect application record was accessed and updated.

### RECOMMENDATION

NCCD should consult with Xerox to set up options within the database for improving the data security of the data files in Access. Some options might include setting up individual input screens to correspond to the various stages of application tracking, or warning screens when existing data is about to be changed.

### MANAGEMENT RESPONSE

#### **Chryss Buchman, Conservation District Manager**

Xerox has added some "Save and Close" buttons to pages within the database. Although this does not eliminate the possibility of changing data, it makes the user aware that they are saving any changes they may have made. Additionally, data for individual projects is entered across multiple pages, with only a specific portion of the data on each page allowing users to edit smaller portions of the data rather than all data for a project at once.

### 3. Improvements to Database Format

#### OBSERVATION

The Access database currently in use has shortcomings, which if addressed in the new database, could increase efficiency of the application tracking process.

- The annual data tables are not formatted consistently from year to year.
- Many fields created in the Access database are not being used.
- There are no fields to enter the various fees and dates that need to be tracked for reporting purposes.
- Data that needs to be tracked is sometimes lumped into a “comments” or “notes” field, and cannot easily be queried for reporting.
- Drop down menus are not utilized for all fields that could benefit from a standardized list for input.

#### RECOMMENDATION

NCCD management should carefully review all logs currently maintained and decide which fields are necessary for application tracking and inclusion in the updated database. These fields should then be incorporated into the new database taking into consider ways to correct or improve upon the current shortcomings of the Access database.

#### MANAGEMENT RESPONSE

##### **Chryss Buchman, Conservation District Manager**

The District staff has met and reviewed all fields within our current databases, logs and spreadsheets to determine which need to be included in the new database, which can be eliminated, and what new fields may need to be added. Our determination has been provided to Xerox. The fields have been updated in the new interim database.