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**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 in the Weights and Measures Department. Management is responsible for 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: Based on our review, proper segregation of duties appears to be in place.

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:

- For all five receipts, the amount of the deposit matched the Revenue receipt, and the cash/check breakdown agreed.
- Four of the five receipts were deposited on the same day as received.
- The fifth deposit was split between cash and checks. The cash was deposited on the morning following the date received per the date stamped invoice. The timeliness of the deposit of the checks could not be determined as the supporting documentation was not date stamped upon receipt.

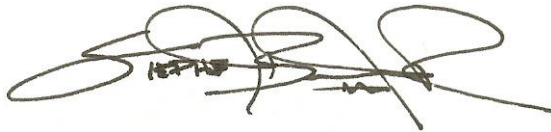
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3. **Procedure:** For offices with bank accounts:
- a. Determine if bank reconciliations are done monthly and reviewed by a supervisor.
 - b. Agree account balances to IFAS.
 - c. Select a sample of 5 disbursements and examine the cancelled check to verify the payee, amount, and authorized signer.

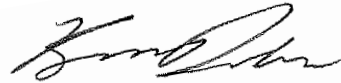
Findings: This office does not maintain a separate bank account.

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



Brandon Dunstane
Staff Auditor

May 20, 2015

CC: John Keppel, Sealer of Weights & Measures
Luis Campos, Director of Administration
James Hunter, Director of Fiscal Affairs