



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

**CONTROLLER OF NORTHAMPTON COUNTY**

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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 Coroner's Office. Management is responsible for internal controls 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 provides for adequate control.

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 that the cash/check mix agrees to the validated deposit slip.

**Findings:** Since there were multiple types of receipts, I/A selected a total of seven deposits and found the following:

- For one of the deposits tested, there was no documentation of the date the check was received; therefore, it was not possible to determine the timeliness of the deposit.
- Four of the deposits were made more than a week after they were received.
- One deposit was made on the day cash was received.
- One deposit was made 3 days after cash was received.
- All receipts were in the form of checks and agreed to the validated deposit slip.

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 have bank accounts and the staff is not responsible for writing checks, making withdrawals or performing bank reconciliations to the County's common 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



Stacy Duke  
Staff Auditor

May 27, 2015