



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

**CONTROLLER OF NORTHAMPTON COUNTY**

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

Members of the Northampton County Council  
John Stoffa, County Executive  
County of Northampton, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the County of Northampton's Administration solely to assist you with evaluating the Hotel Room Rental Tax Remittances from License #137 Camp Charles Campgrounds for the period January 1, 2010 to December 31, 2011. Management is responsible for ensuring that Operators within Northampton County are collecting this tax from their guests and that Operators remit the tax they collect to the County. This Agreed-Upon Procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the 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:** Determine if proper remittance forms are being used and postmarked by the 20<sup>th</sup> of each month.

**Findings:**

- Proper remittance forms are being submitted.
  - In all months for which remittance forms were submitted, 1 or more lines were left blank. For this reason, accuracy of forms could not be verified.
  - This Operator is only open from April through October. Therefore, a total of 14 remittance forms were submitted for the period under review. Of these, 2 remittance forms were postmarked after the 20<sup>th</sup> of the month.
2. **Procedure:** Determine if gross revenues, exempt revenues and taxes due as reported are accurate.

INDEPENDENT INTERNAL AUDITOR'S REPORT  
ON AGREED-UPON PROCEDURES

Hotel Room Rental Tax Remittances – License #137 Camp Charles Campgrounds

Period: January 1, 2010 to December 31, 2011

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**Findings:**

- This Operator did not claim any exemptions on revenues.
- We could not determine the accuracy of gross revenues or taxes due reported to the County, because the Operator's financial records subsequent to 9/24/10 were lost when their computer crashed at the beginning of 2012.

3. **Procedures:** Determine if interest is calculated accurately and assessed for delinquent payments.

**Findings:**

- For 1 of 2 delinquent payments, the Operator remitted the late penalty with that month's remittance. The Operator miscalculated the late penalty amount and remitted more than 1.5% of taxes due.
- For 1 of 2 delinquent payments, late penalty was accurately calculated and assessed by the Revenue Division and was promptly paid by the Operator upon receipt of delinquent notice.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Hotel Room Rental Tax Remittances from License #137 Camp Charles Campgrounds for the period January 1, 2010 to December 31, 2011. 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



Stephanie Rath-Tickle  
Staff Auditor

January 30, 2013

cc: D. Hamann, Acting Director of Fiscal Affairs  
N. Poplawski, Revenue Manager  
L. Sywensky, Community Development Administrator