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Agreed-Upon Procedures  
Report

**CASH COLLECTION  
PROCESS - ARCHIVES  
DIVISION**

As of August 31, 2020

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



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**INDEPENDENT INTERNAL AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Members of the Northampton County Council  
Lamont G. McClure, Jr., County Executive  
County of Northampton, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the County Executive, on the County's Cash Collection Process in the Archives Division for the eight months ended August 31, 2020. County management is responsible for implementing internal controls over the cash collection process. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated 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:** The Archives Officer was interviewed and cash handling procedures were documented. Segregation of duties with regard to cash collection work assignments provides for adequate control.

2. **Procedure:** Select a sample of five receipts and verify that they were deposited on the same day as received and that the cash/check mix agrees to the validated deposit slip.

**Findings:** The Archives Division receives cash and checks for copier fees and research fees. A sample of five receipts was selected; all receipts were deposited in the Revenue Division within one business day and the cash/check mix on the revenue receipt agreed to the cash/check mix in the receipt book.

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 ONESolution.

INDEPENDENT INTERNAL AUDITOR'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
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- c) Select a sample of five disbursements and examine the cancelled check to verify the payee, amount and authorized signer.

**Findings:** The Archives Division does not maintain any bank accounts.

We conducted this agreed-upon procedures engagement in accordance with generally accepted government auditing standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Cash Collection Process in the Archives Division. Accordingly, we do not express such an opinion or conclusion. 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.



Tony E. Bassil  
County of Northampton Controller  
Easton, Pennsylvania



Paul L. Albert, CIA  
Lead Auditor

December 23, 2020

cc: Stephen Barron, Jr., Director of Fiscal Affairs  
Ken Brown, Director of Court Services  
Renee Drago, Archives Officer