



RICHARD J. SZULBORSKI

CONTROLLER OF NORTHAMPTON COUNTY

NORTHAMPTON COUNTY COURTHOUSE
669 WASHINGTON STREET
EASTON, PENNSYLVANIA 18042

PAUL L. ALBERT, CIA
Audit Manager

MICHAEL P. SHAY, ESQ.
Solicitor

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

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

Members of the Northampton County Council
Lamont G. McClure Jr., County Executive
Honorable Michael J. Koury, Jr., President Judge
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 Department of Court Administration for the year ended December 31, 2018. 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: Segregation of duties regarding cash collections in the Court Administration Department is adequate.

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 sample of receipts selected included two receipts from miscellaneous sources and three from transcript fees collected. Of these five receipts tested, one transcript fee receipt was deposited on the day cash was received. The other two transcript fee receipts were not deposited the day cash was received. The two receipts from miscellaneous sources did not have adequate documentation available to show deposits were made the day cash was received. Based on documentation provided for the receipts, the cash/check mix 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: The Department does not have responsibility for 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 the County's Cash Collection Process in the Department of Court Administration. 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.



Richard J. Szulborski
County Controller



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

February 18, 2019

CC: Stephen Barron, Director of Fiscal Affairs
Jermaine Greene, Court Administrator
Ruth Vega-Velez, Associate Court Administrator
Craig Dally, Judge, Problem Solving Courts
Marie Bartosh, Chief Adult Probation Officer