



**County Controller**

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Agreed-Upon Procedures  
Report

**CASH COLLECTION  
PROCESS - WEIGHTS  
AND MEASURES  
DIVISION**

As of September 30, 2019

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



**RICHARD J. SZULBORSKI**

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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 Weights and Measures Division for the nine months ended September 30, 2019. The Administration, Fiscal Affairs, and Weights and Measures personnel are responsible for implementing internal controls over the cash collection process in the Weights and Measures Division. 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:** Based on our testing, proper segregation of duties appears to be in place. It was noted during testing that for two of the five receipts tested, the Daily Cash Summary sheet was not initialed by someone in Fiscal Affairs as proof of the review of the deposit before it was taken to Revenue. In addition, one of the five receipts tested did not have initials of the Executive Secretary on the Revenue register receipt as proof of the deposit verification.

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:** For the five receipts selected for testing, it was determined that the cash/check breakdown per the receipt documentation agreed with the Revenue register receipt. With regard to the timing of deposits, the following was found:

- Three of the five receipts were deposited the same business day.
- One of the five receipts was deposited the next business day.

- One of the five receipts selected for testing was for a payment for a 2019 invoice and was received on 12/26/2018 while the Executive Secretary was on vacation. This receipt was deposited on 1/2/2019 upon her return which was four business days after receipt. In total there were 22 receipts received on 12/26/2018 that were included on the 1/2/2019 Daily Cash Summary sheet deposit.

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.
- c) Select a sample of five disbursements and examine the cancelled check to verify the payee, amount and authorized signer.

**Findings:** The Weights and Measures 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 the Cash Collection Process in the Weights and Measures 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.



Richard J. Szulborski  
County of Northampton Controller  
Easton, Pennsylvania



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

November 27, 2019

cc: Stephen Barron, Jr., Director of Fiscal Affairs  
Charles Dertinger, Director of Administration  
John Keppel, Sealer, Weights and Measures