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INDEPENDENT INTERNAL AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Deputy Court Administrator solely to assist you with evaluating the cash balances of Magisterial District Court 03-1-04 for the period ending December 31, 2017. The management of Magisterial District Court 03-1-04 is responsible for maintaining and reconciling the cash balances. 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:** Perform a proof of cash reconciliation to the 12/31/17 bank statements.
 - a. Reconcile bank balance to undisbursed receipts
 - b. Verify that outstanding checks and deposits in transit cleared on subsequent bank statements.
 - c. Verify that bank accounts are properly reconciled.

Findings: The bank account was properly reconciled for all months tested. The bank balance was reconciled to the undisbursed funds balance as of 12/31/2017. Due to the timing of fieldwork deposits and checks for 12/31/2017 remain outstanding. The checks were not outstanding for one year and are not required to be escheated at this time. All outstanding checks and deposits will be reviewed during the normal 2017/2018 audit.

2. **Procedure:** Verify that funds collected during 1/1/17 through 12/31/17 were deposited in the bank on the day of receipt.

Findings: All deposits were deposited the day of receipt and stamped with the next day's date unless the receipt date included a weekend and/or holiday. Validated bank deposit tickets equaled the Daily Cash Balancing Report total.

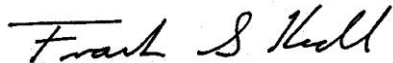
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3. **Procedure:** Reconcile the petty cash fund and verify that transactions are processed in accordance with County Policies and Procedures.

Findings: The petty cash fund was reconciled and transactions were processed in accordance with County Policies and Procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the cash balances maintained by Magisterial District Court 03-1-04. 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.



Frank S. Kedl, CIA
Audit Manager



Stacy L. Duke
Staff Auditor

January 24, 2018

cc: Honorable Stephen G. Baratta, President Judge
Debra French, Deputy Court Administrator
Vivian I. Zumas, Esq., Magisterial District Judge