



**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  
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 #144 Woodstone Country Club and Lodge for the period January 1, 2016 to December 31, 2017. County 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. 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 taxable revenues, exempt revenues, and taxes due as reported are accurate.

**Findings:** We compared the 24 monthly remittance forms submitted during the period to the Operator's records and found:

- In two months during 2017, taxable revenue per the Operator's financial records was greater than taxable revenue reported to the County due to tax not being charged on pack and plays. This resulted in an underpayment of tax totaling \$2.40 including interest. This amount is deemed immaterial and will not be collected from the Operator as stated in our Agreed-Upon Procedures Engagement Letter with management.
  - The Operator did not report any exemptions in 2016 and 2017.
- 2. Procedure:** Determine if the Operator is using the latest version of the remittance form and that the form was fully completed in a proper and accurate manner.

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

Hotel Room Rental Tax Remittances – License # 144 – Woodstone Country Club and Lodge  
January 1, 2016 – December 31, 2017  
Page 2 of 2

**Findings:** We reviewed and recalculated all 24 remittance forms submitted during the period and found

- The Operator used the latest version of the remittance form for all 24 months.
- In two months during 2016, the Operator made minor mathematical errors when completing the remittance form. These did not have any effect on the amount remitted or due.

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 Hotel Room Rental Tax Remittances from License #144 Woodstone Country Club and Lodge for the period January 1, 2016 to December 31, 2017. 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



Stacy L. Duke  
Staff Auditor

May 29, 2019

cc: S. Barron, Director of Fiscal Affairs  
N. Poplawski, Revenue Manager  
T. Smith, Director of Department of Community and Economic Development  
K. Collis, Community and Economic Development Specialist