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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 After Hours Bail Cash Collection Process as of July 2019. The management of both the Jail and the Criminal Division are 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 is adequate, ensuring proper internal controls over the collection of cash.

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: Bail collected in the Jail is often kept in a safe overnight and then taken to the Criminal Division the next business day. There it is counted, entered into the CPCMS system and then deposited into the Bail bank account. We tested five receipts, and found that in two instances, the deposit was made the same day the bail was receipted, and in two instances there was a delay of one business day. One receipt was not deposited for three business days, but this was found to be caused by a problem with the paperwork accompanying the bail. The Criminal Division had to send the receipt back to the Jail for correction. The cash/check mix of the deposit is tested when we perform our audit of the Criminal Division Agency Fund (next audit scheduled for 2020), and was, therefore, not reviewed here.

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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 Jail does not have a bank account for bail collections; they are taken to the Criminal Division and deposited in their bank account. This account is tested when we perform our audit of the Criminal Division Agency Fund, and was, therefore, not reviewed here.

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 After Hours Bail Collection. 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



Anthony D. Sabino
Lead Auditor

August 20, 2019

cc: S. Barron, Director of Fiscal Affairs
J. Kostura, Director of Corrections
K. Brown, Director of Court Services
L. Fisher, Clerk of Courts – Criminal
F. Longenbach – Intake Supervisor – Jail
N. Devaney – Jail Accountant