

County Controller

Tony E. Bassil

Audit Manager

Anthony Sabino, CIA

Solicitor

Robert A. Nitchkey, Jr., Esq.

County Executive

Lamont G. McClure, Jr.

County Council

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William B. McGee, Vice-President

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Agreed-Upon Procedures
Report

**GREATER LEHIGH VALLEY
CHAMBER OF COMMERCE
FOUNDATION - HISTORIC
BETHLEHEM HERITAGE
TRAVELER MARKETING
GRANT**

As of December 31, 2020

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



TONY E. BASSIL

CONTROLLER OF NORTHAMPTON COUNTY

NORTHAMPTON COUNTY COURTHOUSE
669 WASHINGTON STREET
EASTON, PENNSYLVANIA 18042

ANTHONY SABINO, CIA
Audit Manager

PHONE (610) 829-6617
FAX (610) 559-3137

ROBERT A. NITCHKEY, JR., ESQ.
Solicitor

**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 Department of Community and Economic Development (DCED) on the administration and usage of the 2018 Hotel Tax grant awarded to the Greater Lehigh Valley Chamber of Commerce Foundation for the project titled "Historic Bethlehem Heritage Traveler Marketing." DCED is responsible for the administration and usage of the 2018 hotel grant. 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:** Confirm that all grant expenditures were submitted and reimbursed by December 31, 2020.

Findings: The total amount of the grant was \$100,000. Eleven invoices totaling \$100,000 were submitted and reimbursed from January 2019 through November 2020.

2. **Procedure:** Inspect documentation maintained for all grant expenditures:
 - a. Confirm that all expenses are for the purposes outlined in the grant and any amendment(s).
 - b. Confirm that expenses are properly categorized and in line with the agreed-upon budget.
 - c. Ensure that project budgets were not modified without County approval.

Findings: All expenses submitted were properly categorized and were used for the purposes outlined in the grant and budget. The amounts agreed with the budget with the exception of \$300. The total marketing and advertising expenses were \$300 less than the budget and the ongoing monthly services expenses were \$300 higher than the budget. Since the difference occurred at the end of the year and at the end of the term of the agreement, DCED accepted the difference since the amount was minimal and the expenses were

substantiated. The project budget was amended once, but this was approved by the County Executive.

3. **Procedure:** Confirm that all interim reports and a final report were submitted to the County as outlined in the grant agreement and any amendments. Ensure that all amounts included on the reports are supported.

Findings: The grantee submitted four interim reports and a final report as per the terms of the agreement and the reports included all expenses incurred for that period. Itemized invoices and supporting documentation were submitted quarterly for reimbursement as per the agreement. This project was completed on time and all funds were used as per the agreement.

4. **Procedure:** Confirm that the grantee has complied with all contracting requirements outlined in the grant and any amendments.


Findings: The grantee provided a copy of their insurance certificate and financial statements as required. The grantee complied with all contracting requirements in the grants and the amendments.

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 administration and usage of the 2018 Hotel Tax grant awarded to Greater Lehigh Valley Chamber of Commerce Foundation for the project titled "Historic Bethlehem Heritage Traveler Marketing." 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.



Tony E. Bassil
County of Northampton Controller
Easton, Pennsylvania



Kathy M. Nesfeder, CRMA, CFE
Auditor II

June 4, 2021

cc: S. Barron, Director of Fiscal Affairs
T. Smith, Director of DCED