



**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 AUDITORS' 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 Law Library as of April 2018. County management is 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:** The segregation of duties in the Law Library provides for adequate control.

2. **Procedure:** Select a sample of 5 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:** There were no receipts noted since 6/29/16. No further work was performed.

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 IFAS.
  - c) Select a sample of 5 disbursements and examine the cancelled check to verify the payee, amount and authorized signer.

**Findings:** Bank reconciliations are done monthly and reviewed by a supervisor. Account balances agree to IFAS. Only one disbursement (\$15.24) was noted in the past three years.

INDEPENDENT INTERNAL AUDITORS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES  
Cash Collections – Court Administration/Law Library  
Page 2 of 2

Cancelled check was unavailable, but payment was supported by adequate documentation and letter to payee was retained and appeared legitimate.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 County's Cash Collection Process in the Law Library as of April 2018. 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 Sabino, CIA  
Lead Auditor

May 10, 2018

cc: S. Barron, Director of Fiscal Affairs  
J. Greene, Court Administrator  
L. Mann, Law Librarian