



STEPHEN J. BARRON, JR., CFE

**CONTROLLER OF NORTHAMPTON COUNTY**

NORTHAMPTON COUNTY COURTHOUSE  
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**INDEPENDENT INTERNAL AUDITORS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Members of the Northampton County Council  
John A. Brown, 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 #139 Kirkridge Inn from January 1, 2014 to December 31, 2015. 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. 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:** Determine if proper remittance forms are being used and completed correctly.

**Findings:**

- The Kirkridge Inn is using the proper remittance form but at times, is not completing the required information on the form including the hotel name and address.

**2. Procedure:** Determine if taxable revenues, exempt revenues and taxes due as reported are accurate.

**Findings:**

- In 2014 and 2015 there were two minor discrepancies in the reported revenue but deemed insignificant due to the low dollar value.

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Hotel Room Rental Tax Remittances – License #139 Kirkridge Inn  
January 1, 2014 to December 31, 2015  
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3. **Procedure:** Determine if interest is calculated accurately and assessed for delinquent payments.

**Findings:**

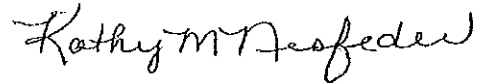
- In November and December 2015, the remittance form was not submitted by the 20<sup>th</sup> of the month resulting in penalty fees in the amount of \$12.89. The interest for the delinquent payment was calculated accurately.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the Hotel Room Rental Tax Remittances from License #139 Kirkridge Inn for the period January 1, 2014 to December 31, 2015. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have 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.



Stephen J. Barron, Jr., CFE  
County Controller



Kathy Nesfeder, CFE, CRMA  
Staff Auditor

December 14, 2016

cc: J. Hunter, Director of Fiscal Affairs  
N. Poplawski, Revenue Manager  
T. Herrlinger, Interim Director of Department of Community and Economic Development  
K. Collis, Community and Economic Development Specialist