



STEPHEN J. BARRON, JR., CFE

CONTROLLER OF NORTHAMPTON COUNTY

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**INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO
MAGISTERIAL DISTRICT COURT 03-3-02**

Members of the Northampton County Council
John Stoffa, County Executive
Honorable F.P. Kimberly McFadden, President Judge
County of Northampton, Pennsylvania

We have performed the procedures enumerated below, which were agreed to by the Deputy Court Administrator solely to assist you with evaluating the cash balances of Magisterial District Court 03-3-02 as of the December 31, 2011 retirement date of Magisterial District Judge Adrienne Masut. The management of Magisterial District Court 03-3-02 is responsible for maintaining and reconciling the cash balances. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the 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.

The procedures and associated results are as follows:

1. **Procedure:** Perform a proof of cash reconciliation to the 12/31/10 and 12/31/11 bank statements.

Result: The bank balance was reconciled to the undisbursed funds balance as of 12/31/10 and 12/31/11.

2. **Procedure:** Verify that funds collected for years ended 12/31/10 and 12/31/11 were deposited in the bank on the day of receipt.

Result: The bank deposits were all made on the same day that the receipts were collected. Validated bank deposit tickets equaled the Daily Cash Balancing Report total.

3. **Procedure:** Reconcile the petty cash fund.

Result: The petty cash fund was reconciled to the authorized amount and all transactions were processed in accordance with County policies and procedures.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the cash balances maintained by Magisterial District Court 03-3-02. Accordingly, we do not express such an opinion. 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. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read 'Stephen J. Barron, Jr.', with a stylized flourish at the end.

Stephen J. Barron, Jr., CFE
County Controller

February 10, 2012