

County Controller

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Agreed-Upon Procedures
Report

**CASH COLLECTION
PROCESS - OFFICE OF
ELECTIONS**

As of August 1, 2020

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



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CONTROLLER OF NORTHAMPTON COUNTY

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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 Cash Collection Process in the Office of Elections as of August 1, 2020. 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: Segregation of duties with regard to cash collection work assignments provides for adequate control in all areas.

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: Deposits are being made when receipts total \$20 or weekly, whichever comes first because the volume of receipts are sporadic and in most cases deposit amounts are under \$100.

The cash/check breakdown of the deposits agreed to the Revenue register receipts for the five transactions tested.

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.

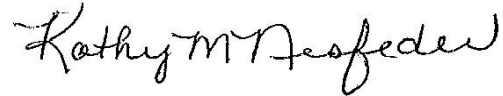
Findings: The Office of Elections does not have bank accounts and the staff is not responsible for writing checks, making withdrawals or performing bank reconciliations to the County's common account.

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 County's Cash Collection Process. 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

February 22, 2021

cc: S. Barron, Director of Fiscal Affairs
C. Dertinger, Director of Administration
A. Cozze, Registrar, Office of Elections