




COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
(610) 782-3082 FAX: (610) 871-2897

GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: William H. Hansell, County Executive
FROM: Glenn Eckhart, Controller 
DATE: November 26, 2012
RE: Audit of Executive Office Time Reporting

On October 15, 2012, you provided our office a copy of an anonymous letter alleging county time reporting abuse. Based on our interpretation of the allegations, we directed our investigation of time reporting at the county Executive Office.

We have completed an agreed-upon procedures audit of the Executive Office time reporting for August and September 2012. Our report number 12-29 is attached.

The results of our review are:

For the period August 2012-September 2012, a Special Assistant, who entered her own time, reported 288 actual hours worked, however, county information technology logs indicated 245 total hours of actual computer use. The following differences were noted:

1. There were four days (August 6, August 22, September 17, and September 25, 2012) claimed as full 8 hours/day actual time worked. There was no computer activity logged on the county computer system for the Special Assistant on the above dates.
2. There were 14 days during August and September 2012 claimed as full 8 hours/day actual time worked, however, the computer activity reflected less than eight hours of use based on Special Assistant login / logout times.

Discussions with management indicate the Special Assistant was authorized to work a flexible schedule and perform assigned duties outside her normal designated work site. Further, these off-site duties may, at times, not involve computer use.

Attachments

COUNTY OF LEHIGH, PENNSYLVANIA
TIME REPORTING – EXECUTIVE OFFICE
AUGUST/SEPTEMBER 2012

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures*

REPORT NO. 12-29

COUNTY OF LEHIGH, PENNSYLVANIA
TIME REPORTING – EXECUTIVE OFFICE

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GLENN ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

William H. Hansell
County Executive
Lehigh County Government Center
17 S. Seventh Street
Allentown PA 18101-2400

Dear Mr. Hansell:

On October 15, 2012, you provided our office a copy of an anonymous letter that alleged county time reporting abuse. We have performed certain procedures enumerated below, which were agreed to by you, solely to determine whether anonymous allegations of time reporting abuse occurred by any individual entering time reporting data. The anonymous allegations were not specific as to the affected office. Based on our interpretation of the allegations, we directed our investigation at time reporting at the county executive office. The procedures performed are based solely on historic computer usage logs that would not record all work-related events.

Procedures performed included:

- Obtain a listing of county employees with information technology access to enter / approve bi-weekly time worked / leave time;
- Obtain copies of recent data input / approved time reports for the executive office employees;
- Obtain information technology computer use logs (login/logout times) for selected employees; and
- Compare selected employee computer use to reported actual time worked / paid for August and September 2012.

This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and "Government Auditing Standards" as issued by the United States Government Accountability Office (GAO) and "Statements on Standards for Attestation Engagements" as issued by the American Institute for Certified Public Accountants (AICPA). 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 performed.

The results of our review:

For the period August 2012-September 2012, a Special Assistant, who entered her own time, reported 288 actual hours worked, however, county information technology logs indicated 245 total hours of actual computer use. The following differences were noted:

1. **There were four days (August 6, August 22, September 17, and September 25, 2012) claimed as full 8 hours/day actual time worked. There was no computer activity logged on the county computer system for the Special Assistant on the above dates.**
2. **There were 14 days during August & September 2012 claimed as full 8 hours/day actual time worked however, the computer activity reflected less than eight hours of use based on Special Assistant login / logout times.**

Discussions with management indicate the Special Assistant was authorized to work a flexible schedule and perform assigned duties outside her normal designated work site. Further, these off-site duties may, at times, not involve computer use.

We were not engaged to and did not conduct a full compliance audit, the objective of which would be the expression of an opinion on employees' compliance to county time reporting policies and procedures. 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 County of Lehigh management 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.



Glenn Eckhart
County Controller

November 19, 2012

xc: Board of Commissioners
Brian L. Kahler, Fiscal Officer
Thomas S. Muller, Director of Administration
M. Judith Johnston, Human Resources Officer



COUNTY OF LEHIGH
Office of the County Executive

William H. Hansell
County Executive

November 19, 2012

Glenn Eckhart
John Falk
Office of the Controller
17 South Seventh Street
Allentown, PA 18101-2400

Dear Glenn & John,

Thanks very much for the prompt and professional investigation into the allegations made via an anonymous letter. Although the letter did not provide any specifics, I understand why you narrowed the investigation down to my immediate department and appreciate the thoroughness of your efforts.

As we've discussed, the disconnects you found between computer usage logs and time reporting on a few dates is explained by the fact that both Tom Muller as Acting County Executive and me authorized the Special Assistant to work outside the office as she was dealing with some critical family health matters. We can both attest to the fact that she was very actively addressing her duties and e-mail via her phone and was immediately available when needed. The fact is that, in today's mobile world, a person's "workplace" is virtually in his/her hands.

Warm regards,

A handwritten signature in cursive script that reads "Bill Hansell".

William H. Hansell
County Executive

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