




COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 820-3335

THOMAS SLONAKER  
COUNTY CONTROLLER

JOHN A. FALK  
DEPUTY CONTROLLER

**TO:** Final Report Distribution

**FROM:** Thomas Slonaker, County Controller 

**DATE:** April 11, 2011

**RE:** Audit of Compliance to Tax Delinquent/Unpaid Rent Provisions  
of the County of Lehigh Administrative Code

---

We have completed an audit of compliance to tax delinquency and unpaid rent provisions of Section 801.2, paragraphs (B) to (E) of the County of Lehigh Administrative Code for the period ended December 31, 2010. Our report number 11-6 is attached.

The result of our audit is that the administration has complied with the requirements of Section 801.2, paragraphs (B) to (E) of the Lehigh County Administrative Code.

Attachment

AUDITS/BADBOY

COUNTY OF LEHIGH, PENNSYLVANIA

*Compliance to Tax Delinquent/Unpaid Rent Provisions  
of Section 801.2 (B), (C), (D), (E) of the County of Lehigh  
Administrative Code*

For Period Ended December 31, 2010

REPORT NO. 11-6

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE TO SECTION 801.2 (B), (C), (D), (E)  
ADMINISTRATIVE CODE

*Table of Contents*

	<u>Page</u>
Compliance Review OPINION OF THOMAS SLONAKER, LEHIGH COUNTY CONTROLLER .....	1
Written Notice of Non-Compliance Prepared by the Fiscal Officer – County of Lehigh .....	2
Department of Administration - Fiscal Officer's Response .....	No Response



COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 820-3335

THOMAS SLONAKER  
COUNTY CONTROLLER

JOHN A. FALK  
DEPUTY CONTROLLER

Lehigh County Board of Commissioners  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

We recently reviewed compliance to the tax delinquency provisions and the unpaid rent provisions of Section 801.2 of the administrative code [801.2 (B), (C), (D), (E)]. These provisions relate to:

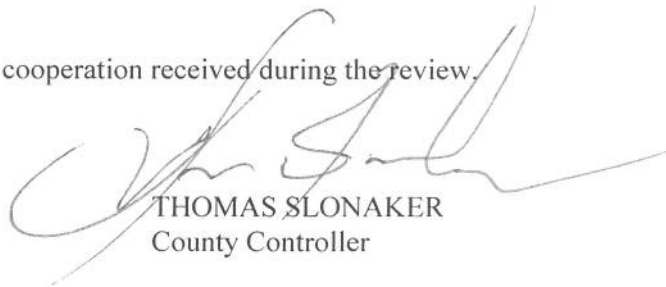
- (B) Prohibiting the county to enter into a contractual arrangement with a vendor who is delinquent in paying any taxes due the county;
- (C) Withholding payments to vendors until the taxes are paid in full;
- (D) Written notice to the Board of Commissioners by the Department of Administration; and
- (E) Prohibiting the county to enter into a contractual arrangement with a lessee who owes the county rent.

Taxes are deemed delinquent after unpaid taxes are turned over to the county tax claim bureau (TCB) for collection (e.g., 2010 taxes were turned over to the TCB as of December 31, 2010).

The tax delinquent provisions were included in standard county contract language to supplement existing delinquent tax collection procedures. The primary effort to collect delinquent taxes is performed by the TCB. The office of fiscal affairs initiated this review after the annual batch of delinquent taxpayers were identified. After turnover (December 31, 2010) to TCB, the office of fiscal affairs matched 2010 county vendors' contracts with the TCB database of delinquent taxpayers. A report was issued to the office of the commissioners on February 7, 2011 (attached).

Based on our discussions and review of fiscal affairs records, we found that the administration has complied with the historical interpretations of the requirements of Section 801.2 (B), (C), (D) and (E) of the county administrative code.

We wish to express our appreciation for the cooperation received during the review.



THOMAS SLONAKER  
County Controller

April 11, 2011  
Attachments

xc: Donald Cunningham, Jr., County Executive  
Brian Kahler, Fiscal Officer  
Thomas Muller, Director of Administration



**COUNTY OF LEHIGH**  
**Office of Fiscal Affairs**

**Brian L. Kahler**  
**Fiscal Officer**

TO: Commissioner Dean N. Browning  
FROM: Brian L. Kahler, *BLK*  
Fiscal Officer  
DATE: February 7, 2011  
RE: Ordinance 1992-#119

In accordance with Ordinance 1992-#119 we are submitting a listing per exhibit B, number 4.

<u>Contract #</u>	<u>Vendor</u>	<u>Amount</u>
DA-0009 & MHMR-330	New Directions Treatment Svcs.	\$ 105.65
Cedarbrook/Fountain Hill Entertainer	Cindy Robertson	\$ 624.78
Constable	Louis M. Solt	\$ 688.96
Constable	David A. Stocker, Sr.	\$ 367.49
Constable	Michael Zweifel	\$ 525.96

The above listing does not include Foster Care Parents, Day Care Providers, Grants, Employees, Vendors who receive payments which are not subject to Ordinance 1992-119, and Vendors who may owe taxes as another entity but the County does not have a contractual relationship with that entity.

For the above vendors, payments will be withheld until the County taxes are paid in full.

If you should have any questions, please do not hesitate to contact me.

BLK/kk

xc: To All Commissioners  
xc: Thomas Muller  
xc: Thomas Slonaker

*Government Center  
17 South Seventh Street  
Allentown, Pennsylvania 18101-2400*

*Accounts Receivable  
Phone: 610-782-3112*

*Fiscal Administration  
Phone: 610-782-3115*