




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

TO: Final Report Distribution
FROM: Thomas Slonaker, County Controller 
DATE: February 29, 2008
RE: Audit of Compliance to Tax Delinquent 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, 2007. Our report number 08-3 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 Provisions
of Section 801.2 (B), (C), (D), (E) of the County of Lehigh
Administrative Code*

For Period Ended December 31, 2007

REPORT NO. 08-3



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February 29, 2008

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., 2007 taxes were turned over to the TCB as of December 31, 2007).

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, 2007) to TCB, the office of fiscal affairs matched 2007 county vendors' contracts with the TCB database of delinquent taxpayers. A report was issued to the office of the commissioners on February 15, 2008 (attached).

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

THOMAS SLONAKER
County Controller

Attachment

xc: Donald T. Cunningham, Jr., County Executive
Brian L. Kahler, Fiscal Officer
Thomas Muller, County Administrator



COUNTY OF LEHIGH
Office of Fiscal Affairs

Brian L. Kahler
Fiscal Officer

TO: Commissioner Percy H. Dougherty

FROM: Brian L. Kahler, *BLK*
Fiscal Officer

DATE: February 15, 2008

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>
N/A	Scott Cawley	\$ 177.01
N/A	Noel Lichtenwalner	\$1,316.06

The above listing does not include Foster Care Parents, Constables, 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*