




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 Distribution
FROM: Thomas Slonaker, County Controller 
DATE: August 31, 2009
RE: Audit Report of Election Payments

The controller's office has completed an internal audit of election payments for the May 19, 2009 primary election. Our audit report number 09-39 is attached.

The results of our audit are:

- The County of Lehigh disbursed the funds properly for the primary election.
- Each election worker should be paid by county check after the election.

Attachment

AUDITS/ELECTION

COUNTY OF LEHIGH

PRIMARY ELECTION - MAY 19, 2009

ELECTION PAYMENTS

REPORT NO. 09-39

COUNTY OF LEHIGH, PENNSYLVANIA
PRIMARY ELECTION – MAY 19, 2009

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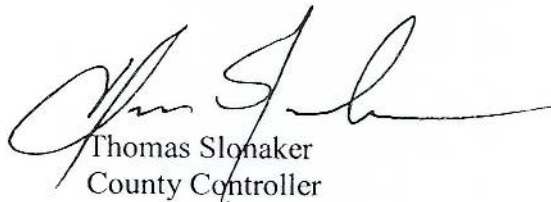
Stacy J. Sterner
Election Board Secretary
Voter Registration Office
Lehigh County Government Center
17 South Seventh Street
Allentown PA 18101-2400

We have recently completed an internal audit of the 2009 primary election. The scope of our detail audit testing was May 19, 2009. Our objective was to determine the primary election payments were properly made.

We conducted our audit in conformance with the "*International Standards for the Professional Practice of Internal Auditing*", promulgated by the Institute of Internal Auditors. Our audit included examination of the accounting records, documentation, discussions with voter's registration office and other county personnel, and such other auditing procedures we considered necessary in the circumstances.

We concluded that the attached schedule presents fairly, in all material respects, the amounts paid for the May 19, 2009 primary election. A complete description of our recommendations is detailed in the accompanying "*Schedule of Audit Findings and Recommendations*".

We wish to thank the office of voter's registration for their cooperation during the audit. This report is intended for the information and use of the office of voter's registration and other affected county offices. However, this report is a matter of public record and its distribution is not limited.



Thomas Slonaker
County Controller

Attachment

July 22, 2009
Allentown, Pennsylvania

xc: Board of Commissioners
Donald T. Cunningham, Jr. County Executive
Brian L. Kahler, Fiscal Officer

COUNTY OF LEHIGH, PENNSYLVANIA
PRIMARY ELECTION - MAY 19, 2009

Summary of Election Payments

Judges of Election for Poll Workers

Allentown	\$ 36,380
Bethlehem	7,813
Boroughs	13,342
Townships	<u>51,670</u>

\$109,205

Polling place rent 5,240

Pollworker classes & supply pick-up 2,570

Total \$117,015

COUNTY OF LEHIGH, PENNSYLVANIA
PRIMARY ELECTION, MAY 19, 2009

Schedule of Audit Findings and Recommendations

Election Payments to Poll Workers

Condition: The current process to pay election poll workers is administratively inefficient and is prone to adjustments and human error. During this election, we noted two judges calculated their "Order to Pay Election Officer" form incorrectly. Prior to each election, approximately 150 advance checks are mailed to the polling place judges of election to pay for their election workers at their polling place. Changes to assigned judges routinely require prepaid judges to return the money and additional checks for replacement judges. Personnel changes on election day at many polling places occur requiring either additional cash reimbursement to judges or requiring judges to re-pay the county. Additional administrative effort is also required prior to each election to pay cash to election workers for poll worker training and supply pick-up at the government center. To facilitate the cash handling for poll worker training, the fiscal office is required to administer temporary cash drawers both prior to and on election day.

Recommendation: Pay election workers after the election by issuing county checks directly to each poll worker. Include payment for services rendered on election day and any supplemental amounts due for training and supply pick-up. Issuing direct payment checks will:

- Reduce election judges wait time and streamline the election night process.
- Eliminate fiscal office man-hours.
- Eliminate process inefficiencies and reduce human error.
- Provide adequate internal control.

Direct reimbursement of each poll worker allows for proper segregation of duties and routine verification of vendor payments. Of the five surrounding counties (consisting of Berks, Bucks, Chester, Montgomery, and Northampton), four counties issue checks directly to the poll workers after the election.



LEHIGH COUNTY BOARD OF ELECTIONS
17 S. Seventh St., Allentown, Pa 18101
610-782-3198

DATE: August 31, 2009
TO: Thomas Slonaker, Controller
FROM: Stacy J. Sterner, Chief Clerk
Voter Registration
RE: Check Disbursements to Poll Workers

I met with Brian Kahler. He is very much in favor of issuing checks to each poll worker after each election. I will have to meet with someone from our IT Department to set up new Fiscal screens to accommodate this new procedure.

Therefore, beginning the primary of 2010 the Fiscal Department will disburse checks after the fact for election night poll workers.

Fiscal will no longer issue cash payments before the election for classes and training.

Fiscal will no longer work election night and disburse cash. They will no longer cut checks before the election, or void and reissue checks.

There will be checks cut when everything is finalized to each individual poll worker.

This Special Election and November Election of 2009 will be handled as it has been in the past.

Thanks for all your help. I will keep you posted on the process as it moves along.