



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

September 14, 2009

Judith V. Fulmer  
3835 Quarry Drive  
Emmaus, PA 18049

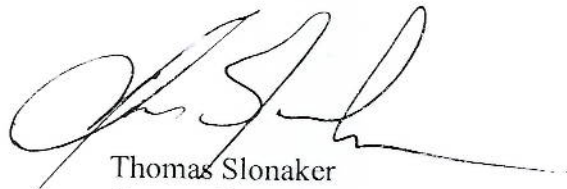
Brian L. Kahler, Fiscal Officer  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

**RE: Hotel Traylor**  
**1444 West Hamilton Street**  
**Allentown, PA 18102**

To Ms. Fulmer and Mr. Kahler:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Hotel Traylor for the period August 16, 2008 to February 9, 2009. Our report number 09-45 is attached.

The procedures performed did not reveal any findings. The procedures are included in the attached Independent Controller's Office report.



Thomas Slonaker  
County Controller

Attachment

**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**HOTEL TRAYLOR**

*Independent Controller's Office Report on  
Applying Agreed-Upon Procedures  
For the Period August 16, 2008 to February 9, 2009*

REPORT NO. 09-45

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
HOTEL TRAYLOR

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Allentown, PA 18101-2400

**RE: Hotel Traylor**  
**1444 West Hamilton Street**  
**Allentown, PA 18102**

To Ms. Fulmer and Mr. Kahler:

Pursuant to Act 12 of 2005, section 1770.8 to the County Code, Lehigh County Ordinance #2005-180 and the Lehigh County Hotel Room Rental Tax Rules and Regulations effective September 4, 2005, a four percent hotel room rental tax shall be collected and remitted to the Lehigh County fiscal officer. We have performed certain procedures enumerated below, which were agreed to by the Lehigh County fiscal officer, solely to assist the county fiscal officer in determining the accuracy of hotel room rental tax remittances made by the Hotel Traylor management for the period August 16, 2008 to February 9, 2009. The fiscal officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax.

Procedures performed included:


- Verification of reported revenue to Form PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
- Compliance to the County of Lehigh Rules and Regulations for hotel room rental tax collection.
- Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.

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.

Reported taxable revenues of \$74,129.71 resulted in \$2,965.19 in hotel tax payable to the County of Lehigh during the period under review. We found no exceptions as a result of the procedures performed.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on hotel room rental tax collections. 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 the county fiscal officer and management of the County of Lehigh 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.



Thomas Slonaker  
County Controller

Attachment

August 20, 2009  
Allentown, PA

Final Distribution

Board of Commissioners  
Donald T. Cunningham, Jr., County Executive