



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
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GLENN ECKHART
COUNTY CONTROLLER

THOMAS GROGAN
DEPUTY CONTROLLER

TO: Thomas Applebach, Director of Veterans Affairs
FROM: Glenn Eckhart, County Controller G.E.
DATE: August 20, 2019
RE: Audit of Veterans Affairs Office Space

Dear Mr. Applebach:

We have recently completed agreed-upon procedures to assist you in determining if the Veterans Affairs Office provides adequate and secured space for private client discussions compared to other human service departments for the period ended June 30, 2019. Our report number 19-15 is attached.

Attachment

AUDITS/VETERANS OFFICE SPACE COMPARISON

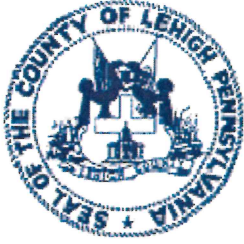
COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS AFFAIRS

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For The Period Ended June 30, 2019*

COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS AFFAIRS

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THOMAS GROGAN
DEPUTY CONTROLLER

Thomas Applebach
Lehigh County Government Center
17 South 7th Street, Room 230
Allentown, PA 18101-1614

Dear Mr. Applebach:

We have performed certain procedures enumerated below, which were agreed to by you, solely to determine if the Veterans Affairs Office provides adequate and secured space for private client discussions compared to other human service departments for the period ended June 30, 2019.

Procedures performed included:

- Determine if the office provides adequate space for private client discussions compared to other human service departments.
- Determine the security features of the office compared to security features afforded to other human service departments.

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:

- The Veterans Affairs Office does not have adequate space for private client discussions compared to other human service departments which provide private and secured conference rooms. However, management is in the process of reviewing available space within the Government Center in order to provide private meeting space for Veterans Affairs clientele. During the transition, human service management has offered the use of their secured and private conference rooms available on the first floor of the Government Center.
- The Veterans Affairs Office does not provide adequate security features such as panic buttons, locking doors, physical barriers, and emergency features used by other human service departments. During the next few years, a security protocol review will be implemented for all office space within the Government Center. Until the security protocol review is completed, human service management has offered the use of their secured and private conference rooms on the first floor of the Government Center.

We were not engaged to and did not conduct a full performance audit, the objective of which would be the expression of an opinion in regards to the available space and security features required by the Veterans Affairs Office. 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 Lehigh County 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.

A handwritten signature in dark ink, appearing to read 'G. Eckhart', with a stylized flourish at the end.

Glenn Eckhart
County Controller

August 15, 2019
Allentown, Pennsylvania

Audited by: Stephen Berndt

Final Distribution

Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
Richard Molchany, Director of General Services



COUNTY OF LEHIGH
Department of Administration
Office of Veterans Affairs

Thomas L. Applebach, MPA
Director

Viola Hertzog
Assistant Director

Lynn Weimer
Veterans Service Officer

August 15, 2019

To: Glenn Eckhart, County Controller

Re: Reply to – Audit of Veterans Affairs Office Space

Thank you and your staff for conducting this audit and for the opportunity to respond. Please pass my regards to them.

As noted in your report, the Human Services management has offered us the use of secure and private conference rooms on the first floor of the Government Center. However, our procedures and various software systems we access while meeting with and assisting our clients generally precludes us from availing ourselves of that option. Therefore, secure office space coupled with private meeting spaces for staff and clients, where we can access our software systems and files, is the preferred option.

That said, should we encounter clients where the safety of other staff is in question, we will certainly exercise that option pending the security protocol review of the building and until other office space options have been fully explored and/or implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "T. Applebach", is written over a faint, circular official stamp.

Thomas L. Applebach, MPA
Director

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