



COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
ALLENTOWN, PA 18101-2400  
(610) 782-3082 FAX: (610) 871-2897  
ETHICS HOTLINE (610) 782-3999

GLENN ECKHART  
COUNTY CONTROLLER

THOMAS GROGAN  
DEPUTY CONTROLLER

November 12, 2019

Valerie Brown, Controller  
Holiday Inn Conference Center  
7736 Adrienne Drive  
Breinigsville, PA 18031

Timothy Reeves, Fiscal Officer  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

To Ms. Brown and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Holiday Inn Conference Center for the period January 1 to December 31, 2018. Our report number 19-27 is attached.

The result of our review is \$480.56 in hotel room rental tax was assessed.

Glenn Eckhart  
County Controller

Attachment

**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**HOLIDAY INN CONFERENCE CENTER**

*Independent Controller's Office Report on  
Applying Agreed-Upon Procedures  
For the Period January 1 to December 31, 2018*

REPORT NO. 19-27

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
HOLIDAY INN CONFERENCE CENTER

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Hotel Operator Response .....

No Response



# COUNTY OF LEHIGH

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17 South Seventh Street  
Allentown, PA 18101-2400

To Ms. Brown and Mr. Reeves:

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, 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 Holiday Inn Conference Center management for the period January 1 to December 31, 2018. The fiscal officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax.

#### Procedures 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. NOTE: The hotel was sold August 15, 2018. Current ownership has not provided documentation requested by the auditors indicating they are not liable for hotel taxes not paid prior to date of sale. The additional tax and interest due, as noted on page 2, is for the entire 2018 year.

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 \$4,177,533.26 resulted in \$167,101.33 in hotel tax payable to the County of Lehigh during the period under review (before adjustments). Based on our review, additional tax and interest is due for a remittance adjustment of \$11.01 and an exemption adjustment of \$469.55 for a total of \$480.56.

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.

A handwritten signature in black ink, appearing to read 'Glenn Eckhart', with a long horizontal line extending to the right.

Glenn Eckhart  
County Controller

Audited by: Bethany DiMatteo and Nanton John

Attachment

October 1, 2019  
Allentown, PA

Final Distribution

Phillips Armstrong, County Executive  
Board of Commissioners  
Edward Hozza, Director of Administration  
George Samuelson, Accountant II



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

**Timothy Reeves**  
**Fiscal Officer**

November 12, 2019

Valerie Brown, Controller  
Holiday Inn Conference Center  
7736 Adrienne Drive  
Breinigsville, PA 18031

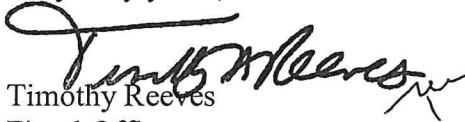
RE: HOTEL TAX "DETERMINATION"  
Holiday Inn Conference Center

Dear Ms. Brown:

According to the recent agreed-upon procedures performed by the Lehigh County controller's office, hotel tax and interest is due for the period January 1 to December 31, 2018.

In accordance with Section G of the Hotel Tax Rules and Regulations, you are hereby requested to remit the sum of \$480.56. The calculations of the "determination" (as stated in Section G) were included in the Lehigh County controller's office draft report. Failure to remit the payment within **ten (10)** days will result in additional penalties, attorney fees, and fines as stated in Section G.

Very truly yours,



Timothy Reeves  
Fiscal Officer

xc: Glenn Eckhart, County Controller

HOTEL TAX/HOTEL TAX DETERMINATION LETTER

*Government Center*  
*17 South Seventh Street*  
*Allentown, Pennsylvania 18101-2401*

*Accounts Receivable*  
*Phone: 610-782-3112*  
*Fax: 610-820-3121*

*Fiscal Administration*  
*Phone: 610-782-3115*  
*Fax: 610-820-3690*