



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

December 31, 2019

Kathleen Fields, Owner  
Flint Hill Farm  
1922 Flint Hill Road  
Coopersburg, PA 18036

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

To Ms. Fields and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Flint Hill Farm for the period January 1 to December 31, 2018. Our report number 19-34 is attached.

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

GLENN ECKHART  
County Controller

Attachment

HOTEL TAX/FLINT HILL FARM

**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**FLINT HILL FARM**

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

REPORT NO. 19-34

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
FLINT HILL FARM

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Hotel Operator Response .....

No Response



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To Ms. Fields 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 Flint Hill Farm 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.  
**NOTE:** We were unable to verify reported revenue to PA-3 for the First Quarter, however, we were able to reconcile reported revenue for the remaining three quarters.
- 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:** Monthly reports for the audit period did not include actual hotel tax collected, however, amounts submitted match four percent of taxable hotel room rental tax due. Also, we were unable to verify reported revenue to the hotel's accounting records. The Fiscal Officer has determined that no additional testing or further verification of hotel tax collection by Flint Hill Farms for the 2018 tax year is warranted at this time.

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 \$17,251.62 resulted in \$690.06 in hotel tax payable to the County of Lehigh during the period under review (before adjustments). 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.



Glenn Eckhart  
County Controller

Audited by: Bethany DiMatteo and Nanton John

Attachment

August 28, 2019  
Allentown, PA

Final Distribution

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