



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

Kanan Desai, Owner  
Iron Run Motel  
6530 Tilghman Street  
Wescosville, PA 18106

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

To Ms. Desai and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Iron Run Motel for the period January 1 to December 31, 2018. Our report number 19-36 is attached.

The corresponding HOTEL TAX "DETERMINATION" from Mr. Reeves requesting payment of \$131.50 is also attached.

Glenn Eckhart  
County Controller

Attachment

HOTEL TAX/IRON RUN MOTEL

**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**IRON RUN MOTEL**

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

REPORT NO. 19-36

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
IRON RUN MOTEL

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Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

To Ms. Desai 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 Iron Run Motel 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: 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.

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 \$15,313.00 resulted in \$612.52 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 an exemption adjustment of \$131.50.

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: Nanton John

Attachment

October 16, 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**

December 31, 2019

Kanan Desai, Owner  
Iron Run Motel  
6530 Tilghman Street  
Wescosville, PA 18106

RE: HOTEL TAX "DETERMINATION"  
Iron Run Motel

Dear Ms. Desai:

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, 2018 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 \$131.50. 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*