



Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA Thomas Grogan, CPA
COUNTY CONTROLLER DEPUTY CONTROLLER

TO: Final Report Distribution

FROM: Mark Pinsley, County Controller *MP*

DATE: June 16, 2020

RE: Audit of Veterans' Gift Card and Bus Pass Program

We have recently completed an agreed-upon procedures engagement of the Veterans' Gift Card and Bus Pass Program for the calendar year 2019. Our report number 20-06 is attached.

The result of our audit is:

- All remaining gift cards have been distributed;
- \$252 worth of bus passes have been distributed as of March 10, 2020;
- The remaining 211 bus passes worth \$422 were counted by the Controller's Office on March 10, 2020;



**COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS' GIFT CARD AND BUS PASS PROGRAM**

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For Calendar Year 2019*

AUDIT REPORT NO. 20-06

COUNTY OF LEHIGH, PENNSYLVANIA
VETERANS' GIFT CARD PROGRAM

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Thomas L. Applebach, Director
Lehigh County Office of Veterans Affairs
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2401

Dear Mr. Applebach:

We have performed certain procedures enumerated below, which were agreed to by you, solely to determine the accuracy of the records tracking the distribution of \$1,740.16 in Walmart gift cards in the possession of the Allentown VA Outpatient Clinic as of January 3, 2019, and \$674.00 in bus passes given to the Allentown VA Outpatient Clinic on May 10, 2019.

Procedures performed included:

- Verify distribution of gift cards and bus passes to veterans
- Verify remaining balance of gift cards and bus passes not distributed (if any)

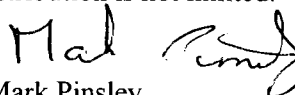
This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and “Government Auditing Standards” as issued by the United States Government Accountability Office (GAO) and “Statements on Standards for Attestation Engagements” as issued by the 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:

- All gift cards were distributed as of November 25, 2019
- \$252 worth of bus passes were distributed as of March 10, 2010
- \$422 worth of bus passes are undistributed as of March 10, 2010

We were not engaged to and did not conduct a full financial audit, the objective of which would be the expression of an opinion on the adequacy of the documentation submitted. 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 Office of Veterans Affairs’ 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.


Mark Pinsley
County Controller

March 17, 2020
Audited by: Thomas Schweyer

Final Distribution
Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
Timothy A Reeves, Fiscal Officer

