



Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

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

September 9, 2021

David Bodnar
Hotel Traylor
1444 Hamilton Street
Allentown, PA 18102

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

To Mr. Bodnar and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Hotel Traylor for the period January 1 to December 31, 2020. Our report number is 21-16 attached.

The corresponding Hotel Tax "Determination" from Mr. Reeves requesting payment of \$40.00 is also attached.

A handwritten signature in black ink that reads "Mark Pinsley".

Mark Pinsley
County Controller

Attachment

HOTEL TAX/HOTEL TRAYLOR



COUNTY OF LEHIGH, PENNSYLVANIA
HOTEL ROOM RENTAL TAX REMITTANCES
HOTEL TRAYLOR

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For the Period January 1 to December 31, 2020*

COUNTY OF LEHIGH, PENNSYLVANIA
HOTEL ROOM RENTAL TAX REMITTANCES
HOTEL TRAYLOR

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David Bodnar
Hotel Traylor
1444 Hamilton Street
Allentown, PA 18102

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

To Mr. Bodnar 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, which 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 Hotel Traylor for the period January 1 to December 31, 2020. The fiscal officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax.

Procedures and Findings:

- Procedure:** Verification of reported revenue to Form PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
Findings: Informed that no PA-3 forms were filed in 2020.
- Procedure:** Compliance to the County of Lehigh Rules and Regulations for hotel room rental tax collection.
Findings: Reportable taxable revenues of \$3,600.00 resulted in \$144.00 in hotel tax payable to the County of Lehigh during the period under review (before adjustments). Based on our review, additional tax is due for an exemption adjustment of \$40.00 (*see Exhibit A*).
- Procedure:** Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.
Findings: None.

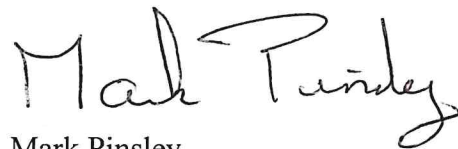


This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and “Government Auditing Standards” as issued by the United States Government Accountability Office (GAO) and “Statements on Standards for Attestation Engagements” as issued by the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

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.



Mark Pinsley
County Controller

Audited by: Joseph Buick and Brian O'Donnell
Attachment
September 9, 2021
Allentown, PA

Final Distribution
Phillips Armstrong, County Executive
Board of Commissioners
Ed Hozza, Director of Administration
Stephen Berndt, Accountant II



COUNTY OF LEHIGH
Office of Fiscal Affairs

Timothy A. Reeves
Fiscal Officer

September 9, 2021

David Bodnar
Hotel Traylor
1444 Hamilton Street
Allentown, PA 18102

RE: HOTEL TAX "DETERMINATION"
Hotel Traylor

Dear Mr. Bodnar:

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, 2020 to December 31, 2020.

In accordance with Section G of the Hotel Tax Rules and Regulations, you are hereby requested to remit the sum of \$40.00.

Very truly yours,

Timothy Reeves
Fiscal Officer

Enclosure

xc: Mark Pinsley, County Controller

HOTEL TAX/HOTEL TAX DETERMINATION LETTER