




Lehigh County
Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA
COUNTY CONTROLLER

Nanton John, CFE
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Mark Pinsley, County Controller 
DATE: September 15, 2022
RE: Compliance Audit – 2022 Primary Election

We have completed an audit of election payment activity for the Primary Election, conducted on May 17, 2022. The Office of Fiscal Affairs is responsible for the preparation of vendor payments as described in the County of Lehigh Home Rule Charter and Administrative Code (as amended). The Office of the Controller is responsible for auditing county disbursements and reviewing warrants for the expenditure of county monies as described in Section 503 of the County of Lehigh Home Rule Charter and Section 502 of the Administrative Code. Our report number 22-13 is attached.

The results of our current audit are:

- The county's Chief Fiscal Officer initiated the use of debit cards to pay county poll workers effective for the 2022 Primary Election. The use of debit cards increased payment efficiency and provided compensation to poll workers in a more timely manner.
- Payments to poll workers for working, mileage, and trainings totaled \$149,367. Payments made to polling locations for rent totaled \$13,925. A total amount of \$455 was incurred for processing the debit cards and a total amount of \$7,713 was paid to Lehigh County employees for working as rovers. Total expenses, therefore, are \$171,460 for the 2022 Primary Election.
- Polling location agreements that were reviewed were outdated and did not reflect current pricing. A standard rental cost should be implemented for future elections.
- There were instances of poll workers who received stipends for training, but a lack of adequate documentation was found. Controls over documentation should be strengthened for future elections.

Attachment

AUDITS/VOTERSREGISTRATION

COUNTY OF LEHIGH, PENNSYLVANIA

ELECTION PAYMENTS

*Compliance Audit of Election Payments
For the Primary Election, conducted on May, 17, 2022*

REPORT NO. 22-13

COUNTY OF LEHIGH, PENNSYLVANIA
COMPLIANCE AUDIT OF ELECTION PAYMENTS

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LEHIGH COUNTY CONTROLLER

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Chief Fiscal Officer's Response

No Response



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

Compliance

We have audited the Office of Fiscal Affairs management’s compliance with the County of Lehigh Home Rule Charter and Administrative Code (as amended) requirements for election payments for the Primary Election, conducted on May 17, 2022. Compliance with the requirements referred to above is the responsibility of the Office of Fiscal Affairs management. Our responsibility is to express an opinion on the Office of Fiscal Affairs management’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on election payment activity. An audit includes examining, on a test basis, evidence about the Office of Fiscal Affairs management’s compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Office of Fiscal Affairs management’s compliance with those requirements.

In our opinion, the Office of Fiscal Affairs management complied, in all material respects, with the compliance requirements referred to above that are applicable to election payment activity for the Primary Election, conducted on May 17, 2022. **However, we noted control deficiencies or other management issues that are described in the accompanying “Schedule of Audit Findings and Recommendations”.**

Internal Control Over Compliance

Management of the Office of Fiscal Affairs is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Office of Fiscal Affairs management’s internal control over compliance to determine the auditing procedures for the purposes of expressing an opinion on compliance, but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office of Fiscal Affairs management’s internal control over compliance.



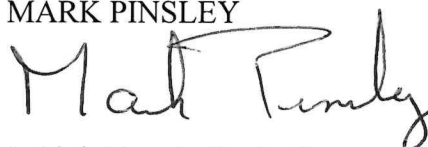
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency or combination of deficiencies in internal control over compliance, such that there is reasonable possibility that a material noncompliance with a compliance requirement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Management did not provide a written response to our audit. However, we did receive verbal confirmation that our recommendations will be taken under advisement. We did not audit the Fiscal Officer's response and, accordingly, we do not express an opinion on it.

This report is intended solely for the information and use of management, Phillips Armstrong, County Executive; Edward Hozza, Director of Administration; Board of Commissioners; others within the entity, 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

A handwritten signature in black ink that reads "Mark Pinsley". The signature is written in a cursive style with a large, sweeping initial "M".

Lehigh County Controller

August 29, 2022
Allentown, Pennsylvania

Audited by: Brian O'Donnell and Bethany DiMatteo

xc: Timothy Benyo, Chief Clerk, Election and Registrations
Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration

COUNTY OF LEHIGH
PRIMARY ELECTION – MAY 17, 2022

Summary of Election Payments

Payments made to poll workers	\$139,031
Polling place rent	13,925
Poll workers classes and supply pick-up	9,310
Rover Expense	7,713
Poll worker mileage	1,026
Debit card processing fee	455

Total	\$171,460

COUNTY OF LEHIGH, PENNSYLVANIA
COMPLIANCE AUDIT OF ELECTION PAYMENTS

Schedule of Current Audit Findings and Recommendations

1. Polling Location Rental Agreements Do Not Accurately Reflect Current Pricing

Condition: The controller's office review of polling location rental agreements revealed that agreements have not been updated to reflect current pricing. A lack of documented, approved rental rates may result in inaccurate or fraudulent payments.

Recommendation: All polling location agreements should be reviewed and updated before each election to reflect accurate payment, payee, and address.

Management's Response: Management did not provide written comments in response to our report. However, as per discussions with Management, the Office of Voter's Registration is in the process of taking steps to address our findings and recommendations. These steps include partnering with the Department of Law to draft a standard agreement for polling locations.

2. Inaccurate or Missing Documentation for Poll Worker's Trainings

Condition: The controller's office review of poll worker payments for training revealed that there was missing and inaccurate documentation supporting payment. A lack of documentation of attendance may result in missed, inaccurate, or fraudulent payments.

Recommendation: The controller's office recommends that all virtual trainings produce a Zoom attendance record that should be kept with Voter's Registration and supplied to the Fiscal Department for payment processing. Additionally, all in-person trainings should have a master list with attendance verified by signature. All documentation should be reviewed for accuracy by Voter's Registration management prior to being given to the Fiscal office for payment verification.

Management's Response: Management did not provide written comments in response to our report. However, as per discussions with Management, the Office of Voter's Registration is in the process of taking steps to address our findings and recommendations. These steps include implementing the aforementioned recommendations for the 2022 General Election.