



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 *MP*

DATE: December 20, 2022

RE: Compliance Audit of the Office of Children & Youth Services Car Seat Inventory

The controller's office has completed an audit of compliance of the Office of Children & Youth Services Car Seat Inventory for the period September 1, 2021 through September 30, 2022. Our audit report number 22-29 is attached.

The results of our audit are:

- The Office of Children and Youth Services complied, in all material respects, with the compliance requirements of the car seat inventory.
- We noted a compliance deficiency regarding adequate documentation of the destruction of expired car seats.
- We noted a compliance deficiency and management issue in regards to a missing car seat.

Attachment

AUDITS/OCYS-CAR SEAT INVENTORY



COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF CHILDREN & YOUTH SERVICES
CAR SEAT INVENTORY

Compliance Audit
for the Period September 1, 2021 through September 30, 2022

REPORT NO. 22-29

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF CHILDREN & YOUTH SERVICES
CAR SEAT INVENTORY

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Paula Griffin, Director

Office of Children & Youth Services
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2400

Compliance

We have audited the Office of Children and Youth Services Car Seat Inventory for the period September 1, 2021 through September 30, 2022. Compliance with the requirements referred to above is the responsibility of the Office of Children and Youth Services' management. Our responsibility is to express an opinion on the Office of Children and Youth Services' 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 material effect on the Office of Children and Youth Services car seat inventory. An audit includes examining, on a test basis, evidence about the Office of Children and Youth Services' 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 Children and Youth Services' compliance with those requirements.

In our opinion, the Office of Children and Youth Services complied, in all material respects, with the compliance requirements referred to above for the period September 1, 2021 through September 30, 2022. **However, we noted compliance 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 Children and Youth Services 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 Children and Youth Services 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 Children and Youth Services 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.

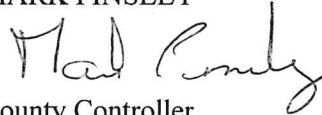
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies or material weaknesses in internal control over compliance. We did not identify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

Management's Response to the Audit

Management did not provide a written response to our audit. However, we did receive electronic confirmation that our recommendations will be taken under advisement. We did not audit the Office of Children and Youth'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, Jr., Director of Administration; Board of Commissioners; Timothy Reeves, Chief Fiscal Officer; and Kay Achenbach, Director of Human Services 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

December 13, 2022

Allentown, Pennsylvania

Audited by Bethany DiMatteo

xc: Kay Achenbach, Director of Human Services
Phillips Armstrong, County Executive
Board of Commissioners
Timothy Reeves, Chief Fiscal Officer
Onalise Witty, Office of Children and Youth Services Clerical 2
Barbara Silva, Office of Children and Youth Services Clerical Supervisor
Sharon Dunn, Office of Children and Youth Services Program Specialist

COUNTY OF LEHIGH, PENNSYLVANIA
OFFICE OF CHILDREN & YOUTH SERVICES
CAR SEAT INVENTORY

Schedule of Current Audit Findings and Recommendations

1. Lack of documentation for destroyed car seats

Condition: Per the prior car seat inventory audit conducted in 2019, there were 27 car seats that have expired. The Office of Children and Youth Services was unable to provide adequate documentation for the destruction of 19 car seats.

Recommendation: The Office of Children and Youth Services should add detailed documentation procedures regarding the destruction of expired car seats to their Standard Operating Procedures. Records of car seat destruction should be retained, at a minimum, until the next car seat inventory audit is conducted.

Management Response: The Office of Children and Youth Service's management did not provide a formal, written response to our report. However, we did receive verbal and email confirmation that our recommendations will be implemented.

2. Car seat missing

Condition: The Office of Children and Youth Services purchased six toddler car seats, but only five toddler car seats were listed on the current car seat inventory. The car seat vendor confirmed that six car seats were shipped, but the Office of Children and Youth Services was unable to verify that all six were received.

Recommendation: The Office of Children and Youth Services should retain copies of all purchase orders to verify that all items listed on the purchase order are received prior to paying the vendor's invoice. Management should ensure that all purchased car seats are received, listed on the current car seat inventory, and are adequately secured to reduce the risk of loss or theft.

Management Response: The Office of Children and Youth Service's management did not provide a formal, written response to our report. However, we did receive email confirmation that our recommendations will be implemented.