



**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:** February 13, 2023  
**RE:** Compliance Audit – 2022 General Election

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We have completed an audit of election payment activity for the General Election, conducted on November 8, 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 23-04 is attached.

The results of our current audit are:

- The Office of Fiscal Affairs and Voter’s Registration implemented significant improvements to the processes to pay county poll workers from the 2022 Primary Election.
- Lehigh County employees, designated as rovers, who volunteer to assist on election day have historically been paid a flat rate and required to take paid time off. In the 2022 General Election, county employees were paid their hourly rate and overtime resulting in a 72% increase in expenses paid to rovers from the 2022 Primary Election. A formal executive order or policy should be implemented to direct how employees assisting in elections should be paid.

Attachment

AUDITS/VOTERSREGISTRATION



**COUNTY OF LEHIGH, PENNSYLVANIA**

**ELECTION PAYMENTS**

*Compliance Audit of Election Payments  
For the General Election, conducted on November 8, 2022*

REPORT NO. 23-04

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF ELECTION PAYMENTS

*Table of Contents*

	Page(s)
OPINION OF MARK PINSLEY, LEHIGH COUNTY CONTROLLER .....	1-2
Summary of Election Payments .....	3
Schedule of Current Audit Findings and Recommendations.....	4
Schedule of Prior Audit Findings and Recommendations Report 22-13, dated August 29, 2022.....	5
Chief Fiscal Officer's Response .....	No Response



## OFFICE OF THE CONTROLLER

Mark Pinsley, MBA  
COUNTY CONTROLLER

Nanton John, CFE  
DEPUTY CONTROLLER

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 General Election, conducted on November 8, 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 General Election, conducted on November 8, 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.



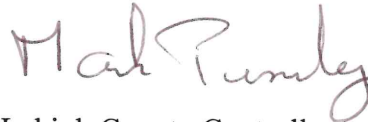
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A material weakness in internal control over compliance 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 are being discussed. 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 dark ink that reads "Mark Pinsley". The signature is written in a cursive style with a large, prominent "M" and "P".

Lehigh County Controller

January 25, 2023  
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  
GENERAL ELECTION – NOVEMBER 8, 2022

**Summary of Election Payments**

Payments made to poll workers	\$175,187
Polling place rent	13,800
Rover Expense	13,250
Poll workers classes and supply pick-up	10,890
Poll worker mileage	1,026
Debit card processing fee	576
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Total	\$214,729

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF ELECTION PAYMENTS

*Schedule of Current Audit Findings and Recommendations*

1. Change to Historical Procedure on Paying Rovers

**Condition:** Lehigh County employees, designated as rovers, volunteer to assist on election day and are paid for their time. Historically, rovers were required to take paid time off from their home office, using personal, vacation, or reward day time off, and were paid a flat rate of \$250. In the 2022 General Election, county employees working as rovers on Election Day were paid their hourly rate plus overtime for any hours worked in excess of 40 hours for the week. This change in procedure yielded an overall increase of 72% for rover expenses paid in the 2022 General Election from the 2022 Primary Election.

**Recommendation:** A formal executive order or policy should be put in place to direct how rovers and other county workers assisting with the election should be paid.

**Management's Response:** Management did not provide written comments in response to our report. However, as per discussion with Management, the Office of Fiscal Affairs and the Office of Voter's Registration is in the process of discussing our findings and recommendations. These discussions include drafting a formal policy regarding how County employees are paid to assist in elections.

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF ELECTION PAYMENTS

*Schedule of Prior Audit Findings and Recommendations  
Report 22-13, dated August 29, 2022*

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.

**Current Status:** A sample of polling location agreements were tested in the 2022 General Election. 4 out of the 10 sampled agreements were accurate and updated, which shows a marked improvement from the 2022 Primary Election's review.

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.

**Current Status:** The controller's office review of poll worker payments for training in the 2022 General Election revealed that 100% of those poll workers paid for attending training had adequate documentation supporting payment.