



Lehigh County
Pennsylvania


OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

Nanton John, CFE

COUNTY CONTROLLER

DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Mark Pinsley, County Controller 
DATE: March 3, 2023
RE: Agreed Upon Procedures (AUP) of the Kleckner Memorial Fund

We have recently completed an agreed-upon procedures engagement of the Kleckner Memorial Fund for the period January 1, 2019 through December 31, 2021. Our report number 23-06 is attached.

The result of our audit is:

- We found no exceptions as a result of the procedures performed.



COUNTY OF LEHIGH, PENNSYLVANIA

KLECKNER MEMORIAL FUND

*Independent Controller's Office Report on
Applying Agreed-Upon Procedures
For the period January 1, 2019 to December 31, 2021.*

AUDIT REPORT NO. 23-06

COUNTY OF LEHIGH, PENNSYLVANIA

KLECKNER MEMORIAL FUND

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COUNTY OF LEHIGH, PENNSYLVANIA

KLECKNER MEMORIAL FUND

Background

The William H. and John R. Kleckner Memorial Fund was established under the Will of William H. Kleckner in memory of him and his brother, John R. Kleckner. By its *Adjudication* entered March 9, 2004, the Court: removed the County of Lehigh as the Trustee and appointed both a corporate fiduciary and the acting Director of the Department of Human Services of the County of Lehigh as successor Co-Trustees; directed that the annual net income be distributed to the Lehigh County Office of Aging to provide transportation to its senior centers, community outreach services, and wellness and nutritional education services and programs; and, prohibited distributions of principal without prior court approval.

Source: The William H. and John R. Kleckner Memorial Fund - Court Filing 1987-1329A



OFFICE OF THE CONTROLLER

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COUNTY CONTROLLER DEPUTY CONTROLLER

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

Dear Mr. Reeves:

We have performed the procedures enumerated below, which were agreed to by you, solely to determine that the County of Lehigh's records reflects the balance and distributions of the Kleckner Memorial Fund during the period January 1, 2019 through December 31, 2021; and to determine that the Lehigh County Office of Aging and Adult Services is using the funds as directed by the court. The Office of Fiscal Affairs' and the Office of Aging and Adult Services' management are responsible for the information to which these procedures were applied.

Procedures performed and results included:

- **Procedure:** Trace the annual distribution amounts from the Kleckner Memorial Fund bank account statements to the County of Lehigh's Kleckner Memorial Fund – Area Agency on Aging general ledger account.

Finding: No exceptions were found as a result of applying the procedure.

- **Procedure:** Verify that the County of Lehigh is using the distributions from the Kleckner Memorial Fund to provide transportation to its senior centers, community outreach services, and wellness and nutritional education services and programs.

Finding: No exceptions were found as a result of applying the procedure.

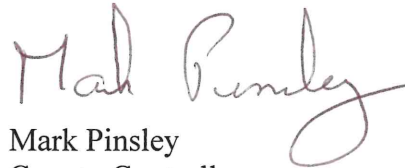
- **Procedure:** Confirm that the County of Lehigh's Funds Held by Trustee account and the Due to Other Parties – Kleckner general ledger account balances agree to the Kleckner Memorial Fund's bank account statement balances.

Finding: No exceptions were found as a result of applying the procedure.

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 examination or review of the subject matter, the objective of which would be the expression of an opinion or a conclusion. Accordingly, we do not express such an opinion or conclusion. 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 Chief Fiscal Officer and the Office of Aging and Adult Services' 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 3, 2023

Audited by: Allan Vavra

Final Distribution

Kay Achenbach, Director of Human Services
Phillips Armstrong, County Executive
Board of Commissioners
Edward Hozza, Director of Administration
J. Brian Johnson, President Judge
Joel Pattison, Administrative Officer II
Clayton B. Reed, Director of Aging and Adult Services