



Lehigh County
Pennsylvania

Office Of The Controller

Serving the Taxpayers of the County of Lehigh

2022 Annual Report

Prepared by Michelle Hobel

MARK PINSLEY

County Controller

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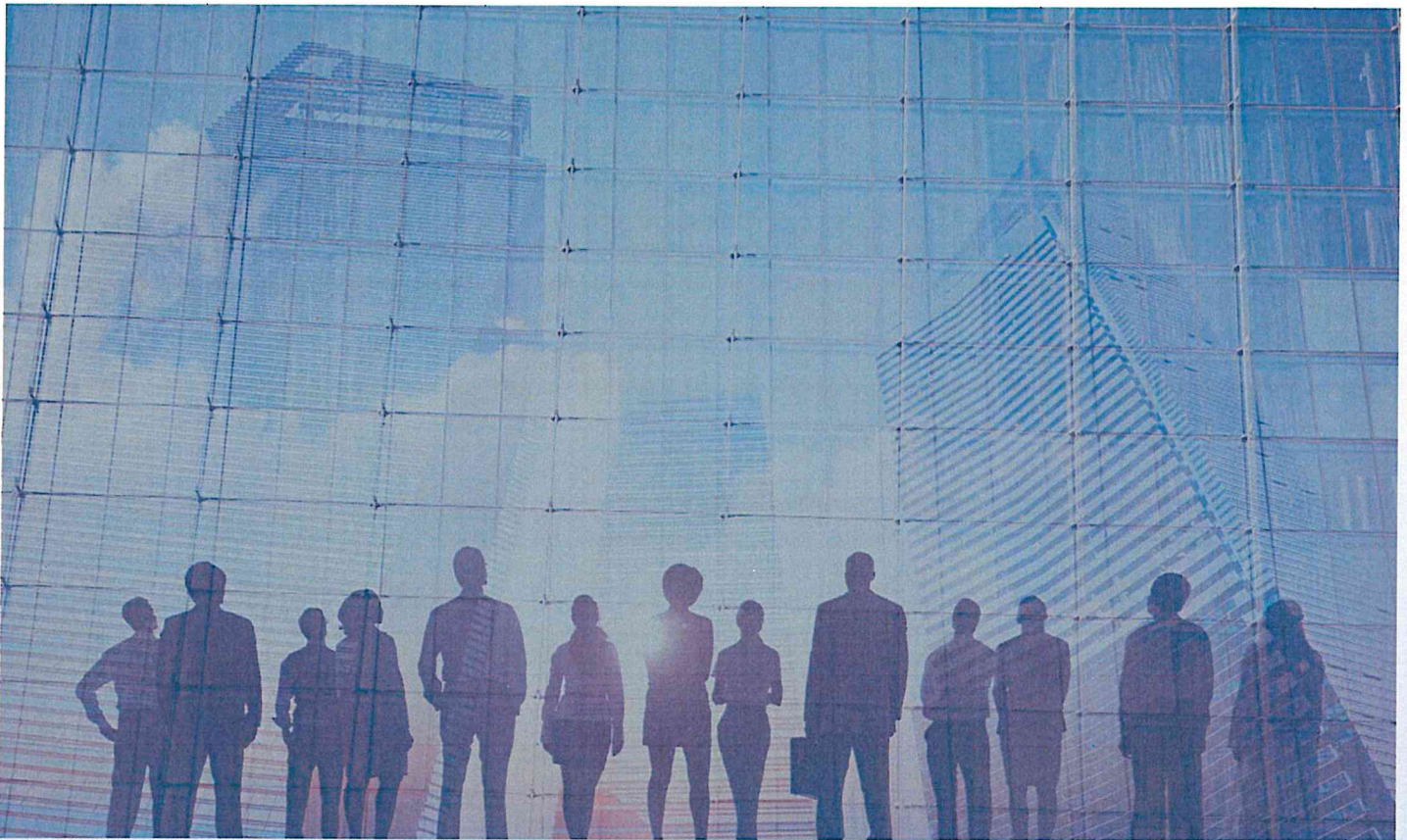
MARK PINSLEY
County Controller

The 2022 Annual Report provides an overview of the activities and audits undertaken by the Controller's Office in 2022. The report details among other things the level of audit satisfaction and effectiveness as reported by those audited, a comprehensive breakdown of county functions audited and a detailed list of each audit performed. The Controller's Office is tasked with being a fiscal watchdog, committed to protecting taxpayer dollars and looking for potential improvements in county departments and enforcing the county's campaign finance reform legislation. The Annual Report provides you with a high degree of accountability as taxpayers, allowing you to verify our efforts as auditors. The 2022 Audit portion of this report details each of the audits conducted and the purpose behind each audit. Our annual report also includes valuable financial resources for Lehigh County residents including how to pay your real estate taxes and how to find out if the PA Treasury owes you money.

Of special note is our audit of Highmark Medical Claims for calendar year 2021. The audit focused on administrative responsibilities, an analysis of paid medical claims in compliance with contractual obligations, and the identification of areas of potential cost savings. Recoveries attributable to this audit totaled approximately \$213k, which includes \$31k identified by Highmark pertaining to 2021 claims and excludes disputed and potential recoveries/cost savings. The total potential savings, using referenced based pricing, is approximately \$4M. .

Another significant audit was our Performance Audit of Year-End Payroll for the year 2021. Our findings indicated that more care must be taken when assigning and paying overtime to county employees. We also indicated that the Personnel Policies and Procedures manual needs to be updated, compliance to the pension plan for part time employees needs to be met, and we recommended implementing a policy to reverify employee dependents for the County healthcare plan. Our recommendations for improvements have been made to the appropriate parties.

Mission Statement



The mission of the office of the controller, Lehigh County, Pennsylvania is to:



Examine the property of internal control



Assess compliance with statutory requirements



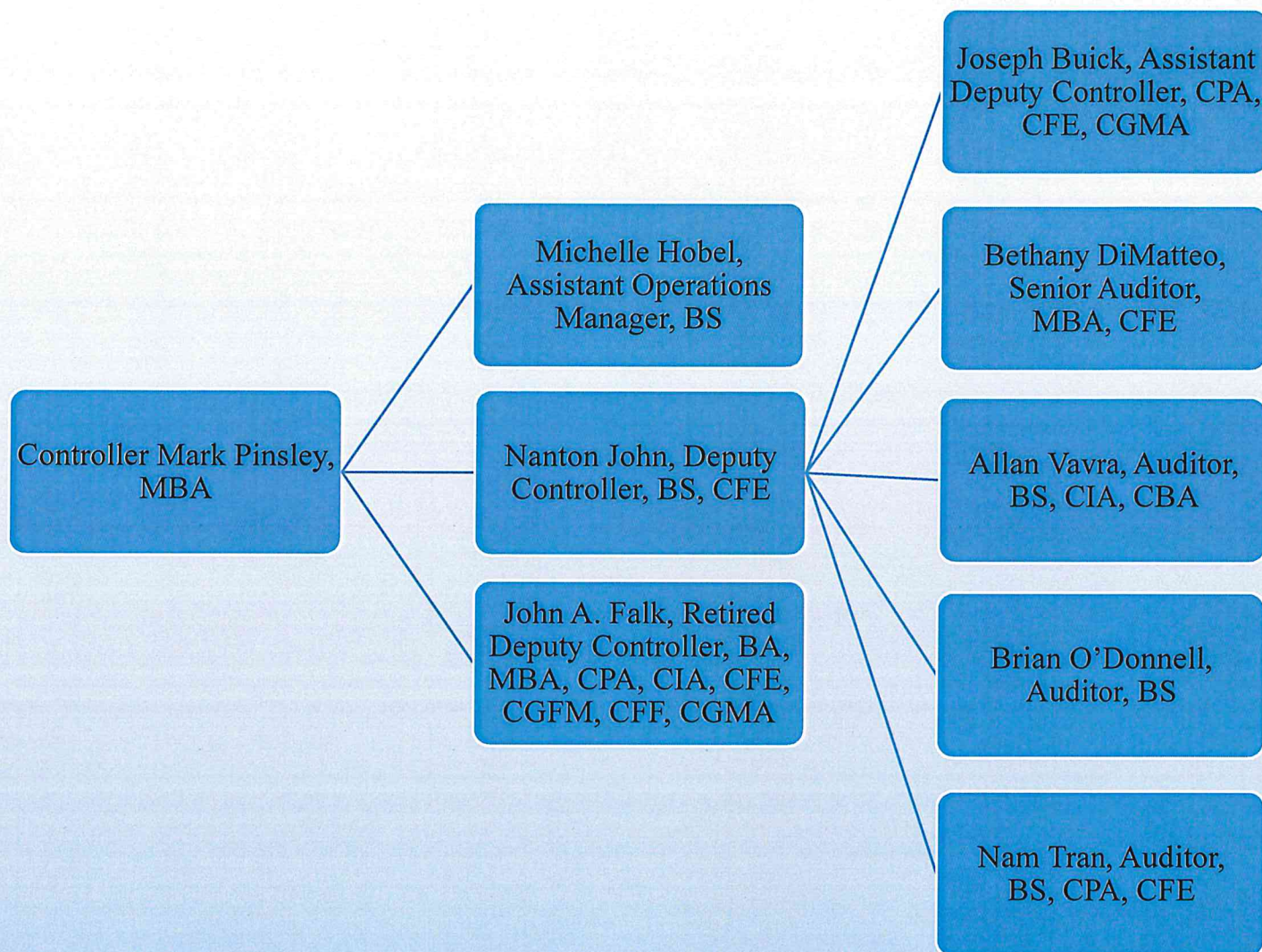
Evaluate operating procedures



Audit the accuracy & completeness of records and files pertaining to the receipt and disbursement of County funds by all officers, agents, and employees of the County

The controller's office conducts assessments of management performance and program results of any county department or agency to evaluate the efficiency and economy of the agency's or department's use of taxpayer funds.

2022 Staff Credentials and Certifications



MBA - Masters in Business Administration

CGMA – Charter Global Management Accountant

CFF – Certified in Financial Forensics

CGFM - Certified Governmental Financial Manager

BBA – Bachelor of Business Administration

MS – Masters of Science (Accounting)

CPA – Certified Public Accountant

CIA - Certified Internal Auditor

CFE - Certified Fraud Examiner

CBA – Certified Bank Auditor

BS - Bachelor of Science

BA - Bachelor of Arts

Auditing Standards

The office of the controller performs an internal auditing function. Internal auditing is an independent appraisal function established within an organization to examine and evaluate the activities of the organization. A general statement of purpose, authority and responsibility for the office of the controller is included in the county home rule charter and administrative code.

The **Government Auditing Standards**, issued by the Comptroller General of the United States, provides auditing guidelines for financial and performance audits. Professional standards are also promulgated by the American Institute of Certified Public Accountants and several other authoritative accounting & auditing organizations.

Compliance to the **Government Auditing Standards** include minimum continuing professional education requirements for the staff and management of the office of the controller.

The **Government Auditing Standards** require 80 hours every two years with 24 hours in government - related courses. Certified public accountants are subject to the AICPA required 120 hours every three years (minimum 20 hours per year) and the PICPA requirement of 80 hours every two years. The Institute of Internal Auditors, the Association of Certified Fraud Examiners, and the Association of Government Accountants each have similar requirements to maintain their respective certifications.



Introduction

What is an Audit?

An internal audit involves reviewing county operations and procedures, office transactions or financial activities which is typically done by looking at cash receipts, disbursements (money allocated and spent by a department) or changes in fund balances (the individual financial accounts run by the county, i.e. general fund).

Audits are governed by professional associations of industry professions who set guidelines for how to properly conduct an audit. These organizations include the Government Auditing Standards Board (GASB), American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE).

There are four types of audits typically conducted: financial, performance, compliance, and attestation-agreed upon procedures. The first three types of audits are conducted to ensure that county offices' financial activities are fairly stated, their programs are having the intended results and are operating effectively, and to ensure that proper internal controls are in place. An agreed upon procedure engagement can be requested by departments, officials or members of the public. These audits do not produce findings and recommendations, but provide answers to specific questions made by the requesting party.

Audits are scheduled based a county-wide assessment of risk performed by office staff. The staff considers time since the last audit, legal requirements mandating audits, and staff turnover to determine when an audit is needed most.

In addition, the Controller's Office now produces special reports and essays as non-audit services which are not conducted in accordance with governmental auditing standards, as they are not actual audits. They are reviewed by audit staff for accuracy and precision.

Who are the Auditors?

We are a team comprised of experienced professionals with varying business experiences. Many of us have professional certifications such as Certified Government Financial Manager, Certified Public Accountant, Certified Internal Auditor and Certified Fraud Examiner.

Who is the Controller?

The County Controller, **Mark Pinsley**, is an elected official, independent of the administrative, legislative and judicial branches of Lehigh County Government. Audit reports are issued to the audited management, the County Executive and the Board of Commissioners, and any other parties in charge of governance. All audit reports are a matter of public record and are available on the County of Lehigh website under the Office of the Controller. Reports issued by the Office of the Controller are available on the internet at:

<https://www.lehighcounty.org/Departments/Controller/Reports-Reviews>

Audit Plans are Based on Risk Assessment.

All county activities are subject to audit. Generally, we select audits based upon a number of risk factors. We look at things such as the time since your last audit, the size of your operation, system changes and turnover of key staff. Various factors are weighed to determine our audit plan.



Classification of Audits:

We classify our audit population into three categories:



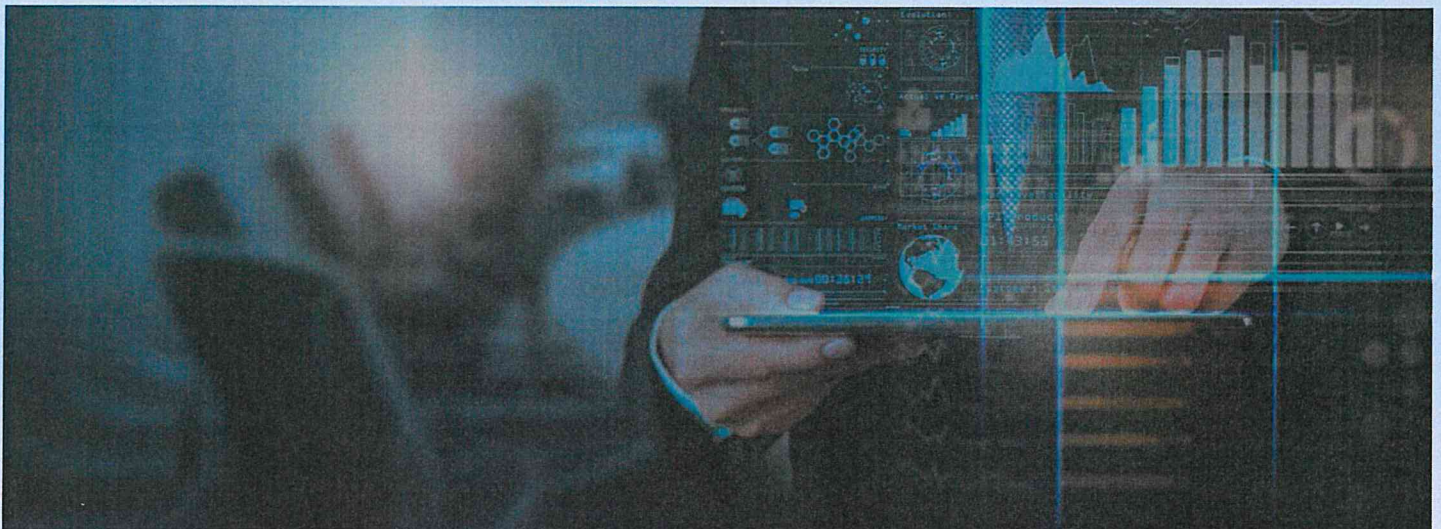
Class one audits are audits we have to do because of a statutory requirement (county or state.) Class one audits also include what we classify as “**Continuous Audits**” – the verification of monthly reported revenue for row offices and magisterial district court offices, weekly vendor payment reviews, bi-weekly payroll reviews, monthly pension payment reviews and other periodic disbursements made by the county. Other mandated audits include, among others, the magisterial district justice operations, nursing home resident trustee accounts, jail inmate accounts, and the district attorney’s annual drug forfeiture report .



Class two audits are discretionary and are scheduled based on individual priority and staff time availability. The population of class two audits is a dynamic and evolving list to be expanded as we identify changing risk factors and additional audit areas. We refer to these audits as “**Periodic Risk-based Audits**” – involving financial / attestation / performance audits requiring analytical review, substantive detail testing, tests of internal control, and management effectiveness & efficiency.



Class three audits are “**High Priority**” (fraud, ethics hotline, or special request) audits. This work is generally not known ahead of time. Class three audits require immediate focus and attention and are given priority over class one and two audit work.



2021 Association of Local Government Auditors Peer Review

The Association of Local Government Auditors developed the Peer Review Process in 1991 to ensure that local government auditors were operating consistent with the established standards of their industry. The Yellow Book, government auditing standards are published by the Government Accountability Office to create best practices and unified guidelines for conducting government audits.

ALGA conducts a peer review every three years to determine whether the government auditing divisions' quality control system is in compliance with Government Auditing standards. A team of auditors selects random audits conducted over the three year time period and reviews them to assess quality of the audit, use of proper internal controls and maintaining compliance with the GAO's best practices.

Lehigh County Controller's Office once again received a pass rating from the review team, and was awarded a certificate of compliance on December 9, 2021 for reports issued during the period July 1, 2018 to June 30, 2021. This indicates the internal quality control system in place was adequately designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards.



**The Association of Local Government Auditors
Awards this**

Certificate of Compliance
to
Lehigh County Office of the Controller

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period July 1, 2018 through June 30, 2021.

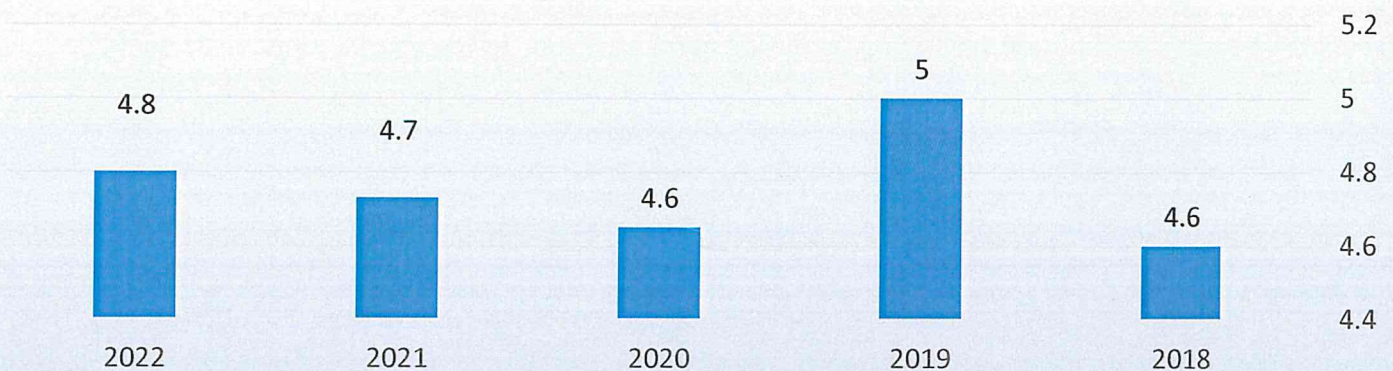
Stan Sewell

Stan Sewell
ALGA Peer Review Committee Chair

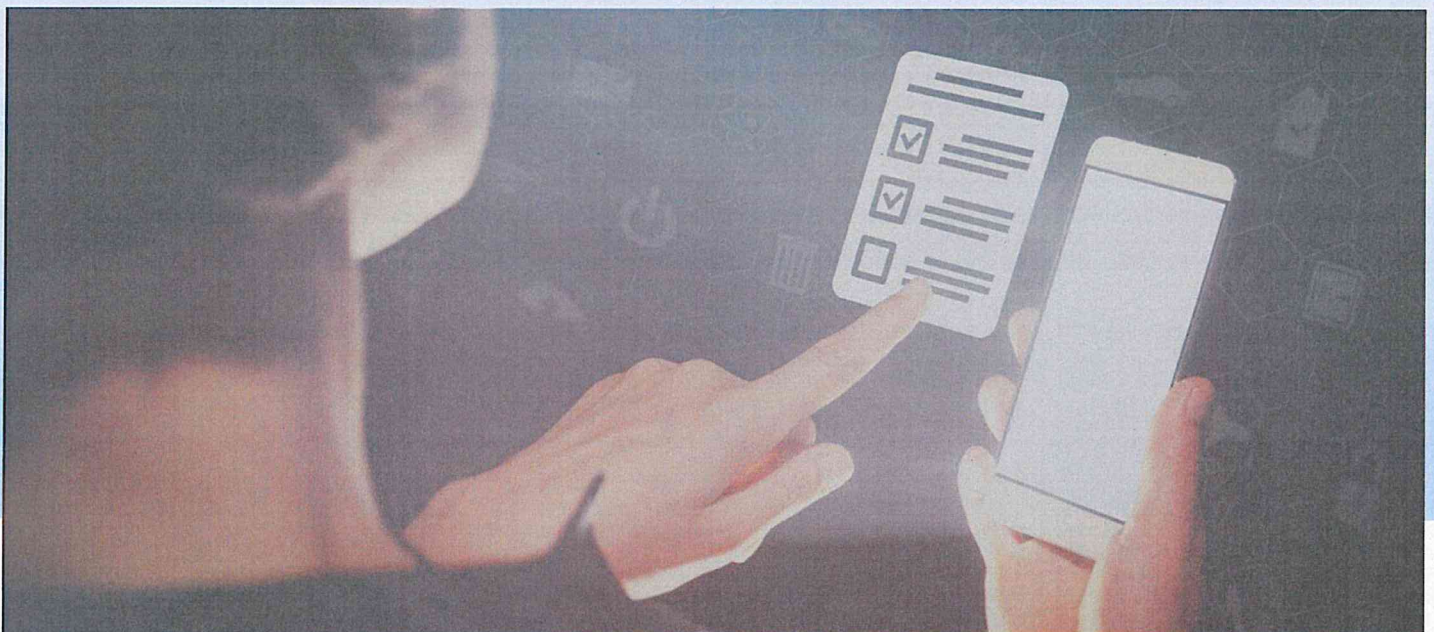
Audit Effectiveness Questionnaire

Beginning in late 1998, the office of the controller sent an audit effectiveness questionnaire to the audited management after each audit was completed. Our questionnaire topics included audit planning, fieldwork and reporting. Ratings from 1 (inadequate) to 5 (excellent) were requested for each of the 13 questions related to our audit performance. Other written comments were also requested from the audited management.

The average of the responses received rated our performance as 4.8 in 2022. The following are the ratings for the last five years:



The questionnaire describes a 4 rating as “very good” and a 5 as “excellent.”

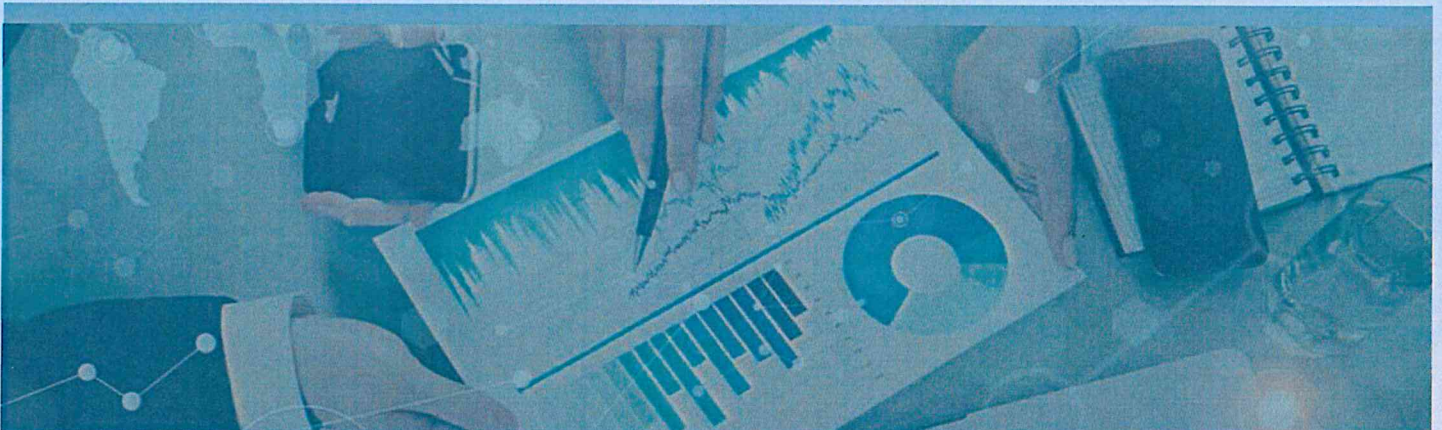
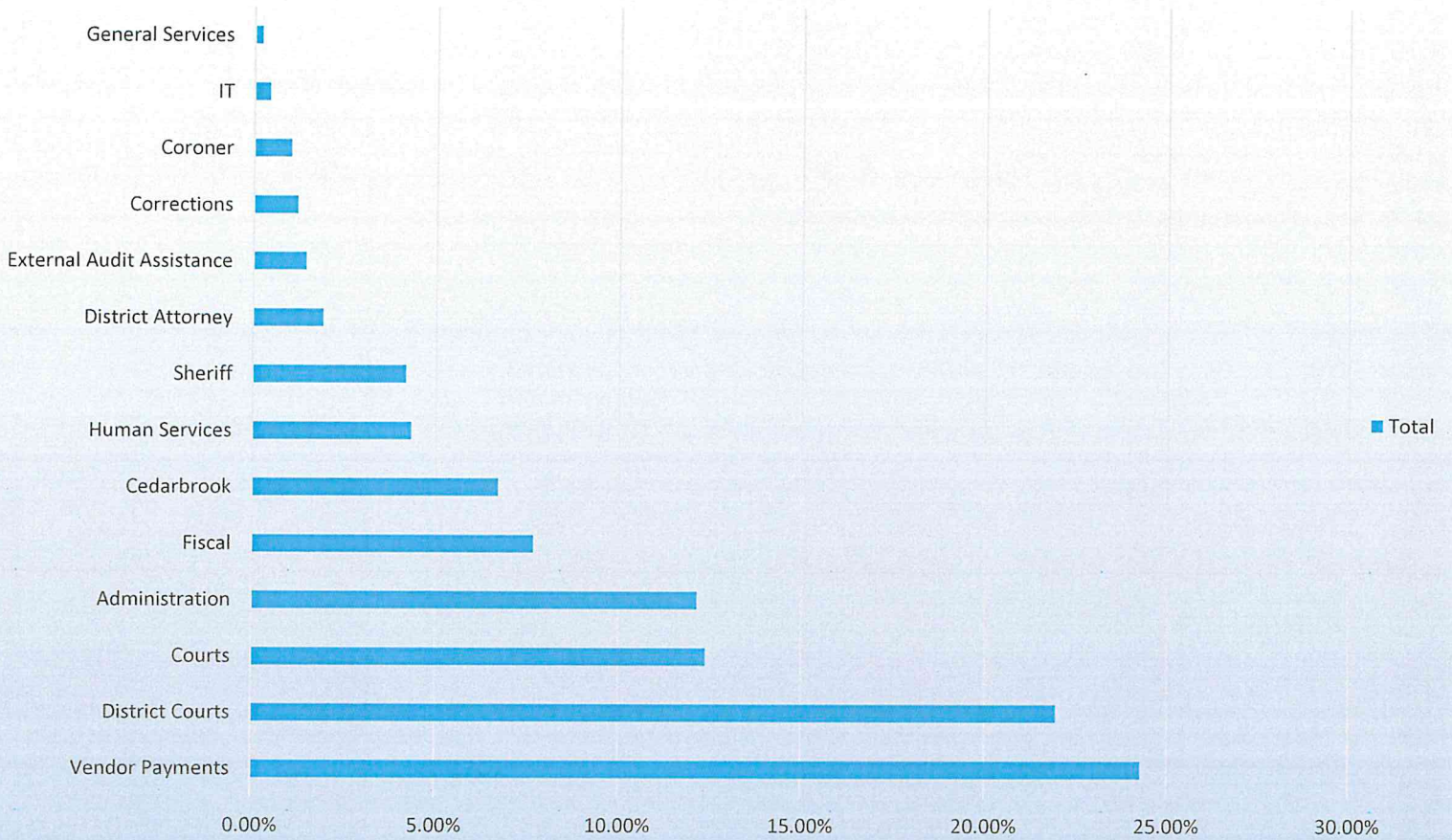


The questionnaire is helpful to gauge the effectiveness of our audits and the degree of customer satisfaction. The input received helps us in the planning and performance of future audits.

We thank all who took the time to respond to the questionnaire.

2022 Audit Hours

Summary of Hours by %



Desk “Audits” Our “Early Warning” System

What is a Desk Audit?

A desk audit is not really an audit at all. It is a spot check clerical review of monthly reports which acts as an early warning system intended to provide ongoing oversight for cash handling offices. If anything unusual is noted during a desk audit, the auditors look into the matter immediately. These monthly clerical reviews serve to highlight any unusual situation in a timely manner that requires our attention. Ultimately, full financial or performance audits are performed based on our risk assessment on a cyclical basis.

2022 Desk Audits:

Row Offices – Monthly desk audits of row office reports for the period January, 2022 through December, 2022 (continuous monitoring).

- Register of Wills Division *
- Recorder of Deeds Division*
- Clerk of Courts Criminal Division*
- Clerk of Courts Civil Division*
- Orphans Court Office
- Coroner’s Office
- Sheriff’s Office
- Domestic Relations

* These offices are part of the Clerk of Judicial Records Office.



Magisterial District Judges - Monthly desk audits of 14 Magisterial District Court offices’ reports for the period January, 2022 through December, 2022 (*continuous monitoring*).

Purpose of Audits

For the row offices: to verify sequential receipt usage; to verify reported revenue matches bank deposits and actual receipt of funds by the office of fiscal affairs; and to verify bank reconciliations are performed on a timely basis.

For the magisterial district court offices: to verify the county share of costs & fines collected and remitted; to verify escrow balance control; and to verify monthly bank account reconciliations.

Copies of the completed audit reports are available on the Lehigh County website under the Office of the Controller or call our office at 610-782-3082. All audits, unless otherwise noted in the audit, are conducted in accordance with governmental auditing standards issued by the Comptroller of the United States.

Areas of Audits

- **Financial:** These audits are conducted to ensure that financial statements, bank records and receipts are being prepared and maintained properly and are accurate.
- **Performance:** These are independent assessments of an entity's operations to determine if specific programs or functions are working as intended to achieve stated goals.
- **Compliance:** A compliance audit is intended to ensure that an office or entity is following established operating guidelines and policies.
- **Agreed Upon Procedures:** These audits are conducted at the request of the entity being audited, and result in recommendations for internal improvements and procedural changes.
- **Non-Audit Service/ Special Report:** These special reports make policy recommendations to county officials, but are not conducted under government auditing standards. The recommendations and documentation are reviewed by audit staff.

ETHICS HOTLINE

(610) 782-3999



Purpose of Audit

A confidential telephone message system available to employees and the general public to report suspected fraud, waste and abuse. An annual activity report is issued to the Board of Commissioners in accordance with Ordinance 1993-130 which summarizes the calendar year's activity. The ethics hotline activity for 2022 was released under report #23-01 on January 5^h, 2023.

The ethics hotline continues to be a valuable tool for employees and the public to report suspected improprieties. This report also includes all reports received per Administrative Notice 2001-4, "Supervisor's Report of Lost or Stolen Property".

2022 Audit Reports



Ethics Hotline Activity for the Year 2021 - Report # 22-01

Compliance – For the Calendar Year 2021

Purpose of Audit

The Lehigh County Controller's Office operates an ethics hotline which allows for the reporting of suspected fraudulent or illegal activity. The annual audit is a review and aggregation of all ethics hotline calls made in the previous year.



Vehicle Audit 2019-2020– Report # 22-02

Compliance – For the Calendar Years 2019 and 2020

Purpose of Audit

The Lehigh County Controller's Office conducted an audit of the Office of General Services' management compliance with Lehigh County Ordinance 2017-114, "Revising the Vehicle Policy for the County of Lehigh" for the years 2019 and 2020. Compliance with the requirements are the responsibility of the Office of General Services' management. Our responsibility is to express an opinion on the compliance based on the results of our audit.

2022 Audit Reports Continued



Imprest Funds 2021– Report # 22-03

Compliance– For the Calendar Year Ending December 31st, 2021

Imprest Funds or petty cash are small cash accounts maintained by the Office of Fiscal Affairs on behalf of various Lehigh County offices. These funds are needed for offices to conduct their routine business.

Purpose of Audit

The Controller's Office conducted unannounced cash equivalent counts at all known county departments who maintain imprest funds, to ensure funds are intact and adequately secured, and to review cash handling procedures with staff. The Office of Fiscal Affairs is responsible for the preparation of imprest funds as described in the County of Lehigh Home Rule Charter and Administrative Code.



Orphans' Court 2019-2020 – Report # 22-04

Financial– For the Period 2019-2020

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balance of the Clerk of Orphans' Court Division for the calendar years ending December 31, 2019 and 2020.

Purpose of Audit

Our responsibility is to express an opinion on these Schedules based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

2022 Audit Reports Continued



Lehigh County Real Estate Tax Collections – Report # 22-05

Financial – For the Tax Year Ending December 31st, 2021.

Lehigh County's primary source of revenue is property taxes. In the year 2021, Lehigh County collected \$114,393,518 in real estate taxes.

Purpose of Audit

The Controller's Office goal is to determine the sufficiency of the Fiscal Office's internal controls over real estate tax collection and identify any potential deficiencies. The office reviews total amount billed, total tax collected, total outstanding payments turned over to the tax claim bureau, and any potential tax breaks available to property owners such as Act 319.



Year-End Payroll – Report # 22-06

Performance Audit - For Calendar Year 2021

Purpose Of Audit

The Controller's Office reviews biweekly payroll, and evaluates annual payroll to determine any potential inefficiencies, identify areas of improvement, and report on compliance with applicable federal and state regulations, state unemployment compensation laws, and County of Lehigh personnel policies and procedures.



Pension Payments Processing – Report # 22-07

Compliance Audit – For Calendar Year Ending December 31, 2021

In 2021, Lehigh County issued 22,549 pensioners a total of \$41.2 million in pension payments.

Purpose Of Audit

The Controller's Office is responsible for auditing county disbursements and reviewing warrants for expenditure of county monies. The Fiscal Office is responsible for the disbursement of pension payments in compliance with the Home Rule charter.

2022 Audit Reports Continued



Sheriff's Office – Report # 22-08

Financial Audit- For Calendar Year Ending December 31st, 2020

We have audited the Statements of Receipts, Disbursements and Changes in Fund Balance of the Sheriff's Office for the calendar year ending December 31, 2020.

Purpose Of Audit

Our responsibility is to express an opinion on these Schedules based on our audits. We conducted our audit in accordance with U.S. generally accepted accounting principles.

Vendor Payments Audit- Report # 22-09

Financial Audit- For Calendar Year Ending December 31st, 2021



In 2021, 29,000 payments were issued totaling \$242 million by the Office of Fiscal Affairs.

Purpose Of Audit

The Controller's Office evaluated internal control mechanisms and looked for systemic improvements to the vendor payment process including cost savings through the use of credit cards and greater transparency over the review of healthcare invoices.



Adult Probation – Offender Supervision Fee- Report # 22-11

Compliance Audit- For Calendar Year Ending December 31st, 2021

Pursuant to Act 35 of 1991, supervision fees were created to assist with the administration of adult probation services. These fees are divided equally between the collecting county and the Pennsylvania Board of Probation and Parole.

Purpose Of Audit

The Controller's Office evaluates the Adult Probation's compliance with Act 35 of 1991 of the Pennsylvania Administrative Code, applicable to the collection of supervision fees.

2022 Audit Reports Continued



Controlled Substance Forfeiture Audit – Report # 22-12

Agreed Upon Procedures Audit For the Period July 1, 2021 to June 30, 2022

Purpose of Audit

The Controller's Office verifies the accuracy of reported controlled substance forfeitures and other statutory asset forfeitures as reported by the Lehigh County District Attorney's Office.



Primary Election Audit – Report # 22-13

Compliance Audit- 2022 Primary Election

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.

Purpose of Audit

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.



Audit of Tax Delinquency on Paid Rent Provision – Report # 22-15

Compliance Audit for Calendar Year Ending December 31st, 2021

Purpose Of Audit

The Controller's Office as stipulated by the County's Administrative Code must ensure that all vendors and contractors are current on their county real estate taxes or rents in order to continue doing business with the county.

2022 Audit Reports Continued



Highmark Medical Claims – Report # 22-16

Performance Audit- Year Ending December 31st, 2021

Healthcare remains one of Lehigh County’s largest annual expenses at approximately \$28 million annually.

Purpose Of Audit

The Controller’s Office reviews and evaluates the Medical Claims Payments with a focus on administrative responsibilities, an analysis of paid medical claims in compliance with contractual obligations, and the identification of areas of potential cost savings. Recoveries attributable to this audit totaled approx. \$213,000. Potential savings from competitive medical pricing through a referenced-based structure could amount to \$4M.



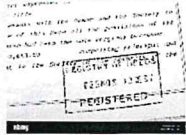
Cedar View Apartments – Report # 22-21

Financial Audit- Year Ending December 31st, 2021

Purpose of Audit

The Controller’s Office audited the Statement of Revenues, Expenses and Changes in Fund Net Assets of Cedar View Apartments for the calendar year ended December 31,2021 and the related notes to the schedules. Cedar View Apartments’ financial activity is part of the County of Lehigh’s reporting entity as an enterprise fund and is subject to financial audit by external auditors. This report is only for internal purposes.

2022 Audit Reports Continued

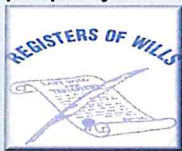


Register of Deeds Audit – Report # 22-24

Financial Audit – For the Calendar Years 2020 and 2021

Purpose Of Audit

The Clerk of Judicial Records- Register of Deeds office is responsible for recording all deeds and mortgages and real estate matters in accordance with existing laws and remains current with all new legislation. This audit determines whether the Register of Deeds has proper internal controls over the collection of fees and whether all funds were properly collected and received.



Register of Wills Audit – Report # 22-27

Financial Audit – For the Calendar Years 2020 and 2021

Purpose Of Audit

The Clerk of Judicial Records- Register of Wills office probates wills and collects taxes for the Commonwealth of Pennsylvania. This audit determines whether the Register of Wills office has proper internal controls over the collection of fees and whether all funds were properly collected and received.



Office of Children & Youth Services Car Seat Inventory Report # 22-29

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

Purpose Of Audit

The Controller's Office audited the Office of Children & Youth to determine that the office maintained compliance for car seat inventory controls, including the documentation of the destruction of expired car seats.

2022 Audit Reports Continued



Audits of Magisterial District Judge Offices

Report # 22-10 Magisterial District Judge Office 31-1-03
Report # 22-14 Magisterial District Judge Office 31-1-01
Report # 22-17 Magisterial District Judge Office 31-1-05
Report # 22-18 Magisterial District Judge Office 31-2-01
Report # 22-19 Magisterial District Judge Office 31-1-02
Report # 22-20 Magisterial District Judge Office 31-1-07
Report # 22-22 Magisterial District Judge Office 31-2-03
Report # 22-23 Magisterial District Judge Office 31-1-06
Report # 22-25 Magisterial District Judge Office 31-2-02
Report # 22-26 Magisterial District Judge Office 31-1-08
Report # 22-28 Magisterial District Judge Office 31-3-02
Report # 22-30 Magisterial District Judge Office 31-3-01
Report # 22-31 Magisterial District Judge Office 31-3-03

Purpose Of Audits

The Controller's Office reviewed the payments remitted by the District Courts to Lehigh County for compliance with the Administrative Office of the Pennsylvania Courts policies and procedures. The audit objectives were to ensure the financial statements were fairly stated and internal controls over financial transactions were adequate.

Non-Audit Service/ Special Reports

PROBATION

Probation Recidivism – Report # 22-1

Purpose Of Service

Given the role that county government plays in probation and the expressed goal of reducing recidivism, the Controller has a compelling interest in evaluating the efficacy of our approach to supervised release. Law and order, as it's often defined in the county budgeting process, accounts for roughly 64% of our local tax spending according to the 2022 budget.⁶ More precisely, Corrections constitute over \$28 million in spending and Courts costs an additional \$27 million. These two costs alone account for 70% of the county's total spending on law and order. Therefore, reducing the total number of people under surveillance and the duration of time their under surveillance would significantly reduce county costs. Furthermore, our probation office is funded through grants and the collection of fees imposed on those under our supervision. This further amplifies the need for oversight and efforts to optimize and most efficiently utilize our resources. Adult probation services are funded from five main sources: county funds, supervision fees, grant-in-aid, Pennsylvania Commission on Crime and Delinquency, and other grants and revenues. A 2015 report from the Legislative Budget and Finance Committee found that on average county funds accounted for 57% of total funding with supervision fees accounting for another 18%.⁷ In 2015, Lehigh County's County fund portion was \$2,355,558 and supervision fees were, \$1,388,487, grant-in-aid accounted for \$637,205 and other income accounted for slightly more than \$1 million dollars.⁸ In 2022, the county received \$1,467,571 in grants and reimbursements and collected \$1,784,851 in fines and costs. The total expenditure was \$5,174,672 in 2022.

Non-Audit Service/ Special Reports



Office of Children & Youth On-Call Scheduling - Report # 22-2

Purpose Of Service

We have completed a Non-Audit service arrangement with the Office of Children & Youth (OCYS) for the upcoming year 2023. The purpose of this arrangement was to assist in creating an on-call schedule by randomly assigning eligible employees to predetermined holidays scheduled in 2023, using a Controller's Office software called Audit Command Language (ACL). OCYS management is responsible for the validity of the data and information to which the procedures were applied. The information in this document originates from the office of the Lehigh County Controller and does not represent an audit performed under the Generally Accepted Government Auditing Standards (GAGAS).

Other Duties and Responsibilities

Lost, Missing, Stolen Property Reporting Liaison

County Officials' Bonds Depository

Review of Bureau of Collections Check Disbursements

Review of Work Release Check Disbursements

Review of Cedarbrook RFMS Checks

Monitor Check Sequences for Health Choices Checks, Worker's Compensation

Audit Planning – County-Wide Risk Assessment

County Pension Policy Issues

Observation of County Sheriff Sales, Tax Claim Bureau Upset & Judicial Sales

Computer Assisted Audit Techniques Training – ACL software

County Campaign Finance Reform (anti-pay-to-play compliance)

Other Duties and Responsibilities



Surprise Cash Counts

The office of the controller also performs random, unannounced cash counts of offices that maintain a change fund or petty cash fund. Every office that handles cash and cash equivalents (gift cards, bus passes, etc.) is subject to surprise cash counts.



Bid Control

Receive and secure advertised bids and requests for proposals issued by the office of procurement. Open bids and monitor bid tabulation.

Lehigh County Pension Board

The Controller, Mark Pinsley, serves as Secretary of the Lehigh County Pension Board.

ETHICS HOTLINE

(610) 782-3999



Confidential



Independent



Integrity in
Government

Mark Pinsley
Controller

Contact Info

As of January 31st, 2023
General Office – 610-782-3082

| Name | Title | Phone | E-mail |
|------------------|------------------------------|--------------|--|
| Mark Pinsley | Controller | 610-782-3178 | MarkPinsley@lehighcounty.org |
| Michelle Hobel | Assistant Operations Manager | 610-782-3082 | MichelleHobel@lehighcounty.org |
| John Falk | Retired Deputy Controller | 610-782-3083 | JohnFalk@lehighcounty.org |
| Nanton P. John | Deputy Controller | 610-782-3438 | NantonJohn@lehighcounty.org |
| Joseph Buick | Assistant Deputy Controller | 610-782-3912 | JosephBuick@lehighcounty.org |
| Bethany DiMatteo | Senior Auditor | 610-782-3084 | BethanyDiMatteo@lehighcounty.org |
| Allan Vavra | Auditor | 610-782-3913 | AllanVavra@lehighcounty.org |
| Brian O'Donnell | Auditor | 610-782-3915 | BrianODonnell@lehighcounty.org |
| Nam Tran | Auditor | 610-782-3914 | NamTran@lehighcounty.org |

Professional Involvement

Staff members belong to many professional organizations:

American Institute of Certified Public Accountants
Association of Certified Fraud Examiners,
Lehigh Valley Chapter (Board Member)
The Institute of Internal Auditors, Lehigh Valley
Chapter, (Board Member, Audit Committee)
Association of Local Government Auditors
Pennsylvania Institute of Certified Public Accountants
Pennsylvania State Association of County Controllers
Information Systems Audit and Control Association
Association of International Certified Professional
Accountants
The Government Finance Officers Association
AGA, Advance, Grow, Accelerate



Useful Information

Want to know more about the County of Lehigh

www.lehighcounty.org

Have a Lehigh County Human Service related question

<https://www.lehighcounty.org/Departments/Human-Services/Information-Referral>

Want to know if the Pennsylvania Treasury owes you money

<https://www.patreasury.gov/unclaimed-property>

Want to check out what the Lehigh Valley has to offer

<https://www.patreasury.gov/unclaimed-property>

Want to know which charity to donate to

<https://www.charitynavigator.org/index.cfm/bay/search.advanced.htm>

What to do if identity theft occurred

<https://www.consumer.ftc.gov/features/feature-0014-identity-theft>

Want to obtain a concealed carry license

<https://www.lehighcounty.org/Departments/Concealed-Carry-Permit>

Have to pay real estate taxes

Lehigh County Government Center, Room 119

Want to report fraud, waste, and abuse at Lehigh County

Call the Ethics Hotline at **610-782-3999**

Want to vote by mail

<https://www.pavoterservices.pa.gov/OnlineAbsenteeApplication/#/OnlineAbsenteeBegin>

2022 Lehigh County Revenues and Expenditures

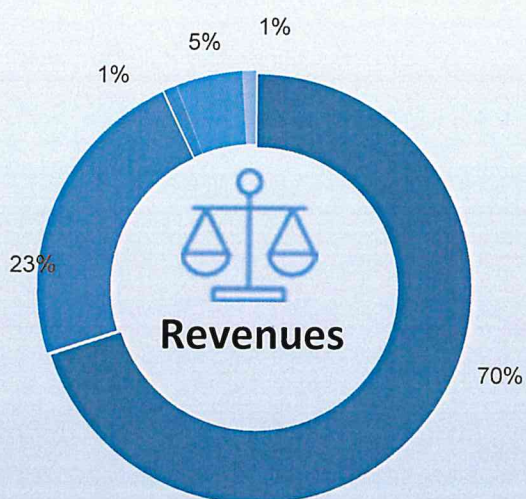


Office Of The Controller

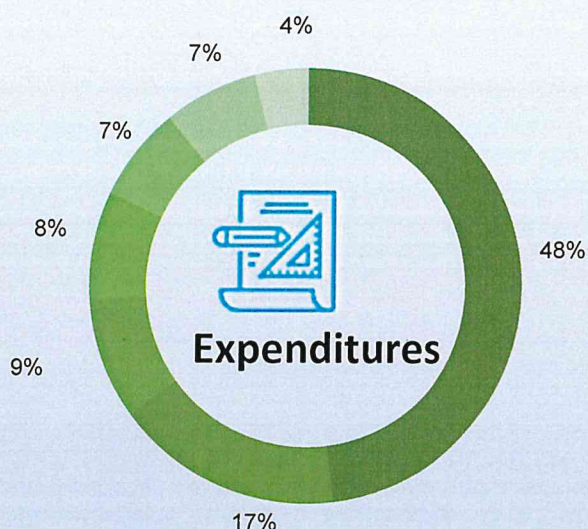
Source: 2022 Lehigh County Adopted Budget Details

2022 Lehigh County
Adopted Revenues
\$505,991,491

2022 Lehigh County
Adopted Expenses
\$505,248,957



- Grants and Reimbursements (70%)
- Taxes (23%)
- Other Revenues and Reserves (1%)
- Departmental Earnings (5%)
- Judicial Costs and Fines (1%)



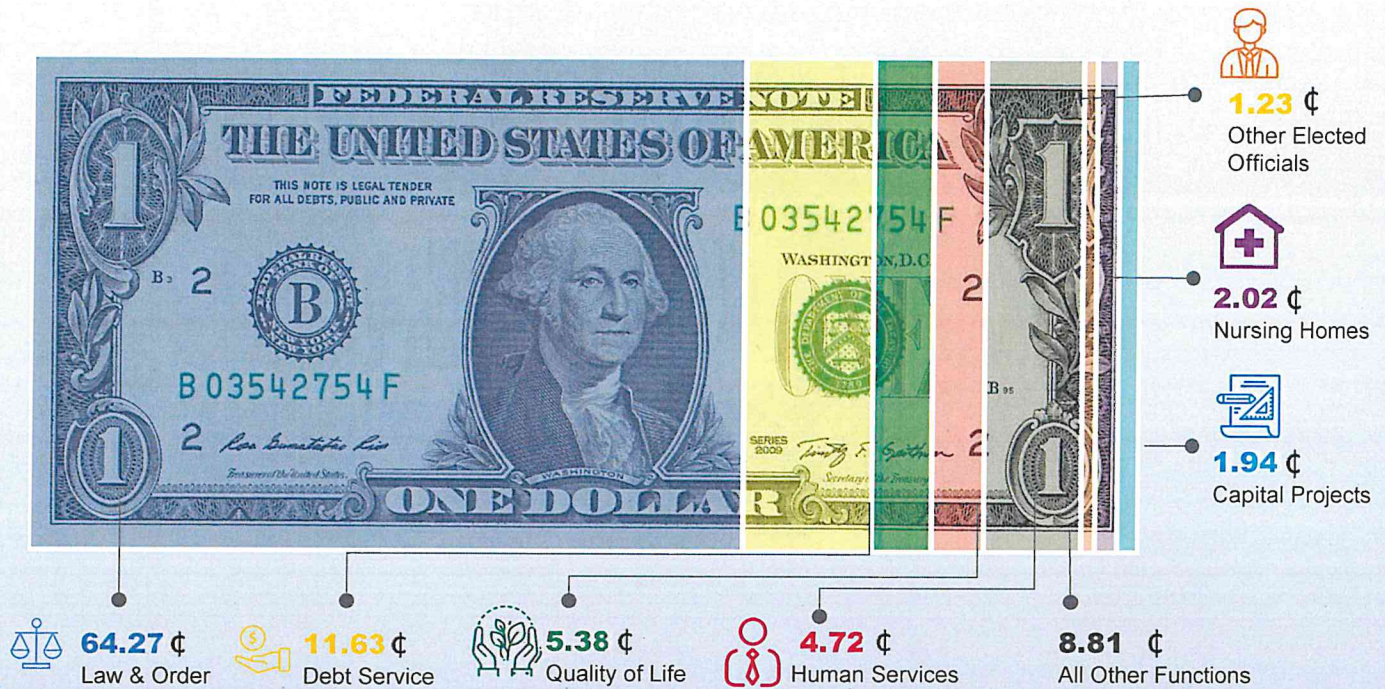
- Human Services (48%)
- Nursing Homes (17%)
- Administration and Gen. Svcs. (9%)
- General Government (8%)
- Corrections (7%)
- Courts (7%)
- Debt Service (4%)

2022 Lehigh County Budget

Revenues above include \$115 million in county real estate taxes. A detailed allocation of how each \$1 tax dollar is spent on the following page. The remaining sources of income are derived from grants and reimbursements, state pass-through funds, departmental revenues, and judicial costs and fines. The top three areas of expenditures in the 2022 Lehigh County Adopted Budget include Human Services, Nursing Homes, and Administration and General Services.

2022 Lehigh County Taxes in Context

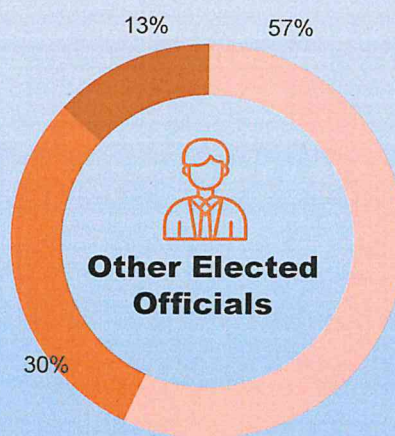
NOTE: This graphic details how each \$1 of real estate tax dollars are spent.



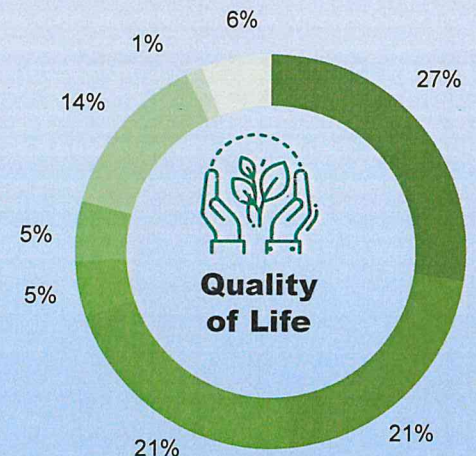
Source: 2022 Lehigh County Adopted Budget



- Corrections (36%)
- Courts (34%)
- District Attorney (10%)
- Sheriff (9%)
- Public Defender (4%)
- Coroner (4%)
- Emergency Management (3%)



- Controller (57%)
- Commissioners (30%)
- County Executive (13%)



- Voter's Registration (27%)
- Parks & Trails (21%)
- LANTA / Joint Planning (21%)
- AG Extension (5%)
- Conservation / AG Land (5%)
- Community & Economic Dev (14%)
- Coca Cola Park (1%)
- Veterans Affairs (6%)