




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: August 25, 2023
RE: Compliance Audit – 2023 Primary Election

We have completed an audit of election payment activity for the Primary Election, conducted on May 16, 2023. 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 23-17 is attached.

The results of our current audit are:

- The Office of Fiscal Affairs and Voter Registration continue to improve and refine their processes to pay County poll workers.
- Voter Registration continues to receive updated polling location agreements.
- The practice of paying a flat rate to Lehigh County employees, designated as rovers, who volunteer to assist on election day has returned and has been permanently implemented by Management.

Attachment

AUDITS/VOTERSREGISTRATION



COUNTY OF LEHIGH, PENNSYLVANIA

ELECTION PAYMENTS

*Compliance Audit of Election Payments
For the Primary Election, conducted on May 16, 2023*

REPORT NO. 23-17

COUNTY OF LEHIGH, PENNSYLVANIA
COMPLIANCE AUDIT OF ELECTION PAYMENTS

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COUNTY OF LEHIGH, PENNSYLVANIA
COMPLIANCE AUDIT OF ELECTION PAYMENTS

Background:

Elections are held biannually as mandated by law. The Primary Election is held in April or May and the General Election is held in November. Lehigh County has established 161 polling locations which are staffed with Judges of Election, inspectors, clerks, interpreters, and constables. Judges of Election are paid a fee of \$180.00. All other poll workers are paid \$165.00 for their service. Each poll worker may attend a training class for which they receive an additional \$10.00 payment. Judges of Election receive additional payment for picking up and dropping off supplies for their polling location - as such, Judges at polling locations outside the City of Allentown receive mileage reimbursement at the current IRS rate for the round trip from the Lehigh County Government Center to their polling location. The Office of Voter Registration is responsible for coordinating election activities and initiating the payments to poll workers.

After the Office of Fiscal Affairs validates payment amounts, they ensure that all poll workers are paid via debit card for services performed. The Primary Election held on May 17, 2022 was the first election for which poll workers were given a debit card for payment. Poll workers were paid via check prior to the 2022 Primary Election. The intent of this payment process is to improve the efficiency of paying poll workers and to reduce costs associated with issuing check payments.

Each polling location signs an agreement indicating the payee and the amount to be paid. Polling locations are paid via check as part of the County's weekly vendor check run.



Lehigh County
—Pennsylvania

OFFICE OF THE CONTROLLER

Mark Pinsley, MBA

Nanton John, CFE

COUNTY CONTROLLER

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 Primary Election, conducted on May 16, 2023. 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 16, 2023.

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.



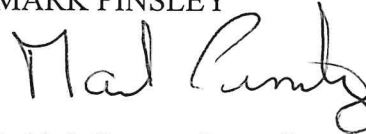
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A material weakness in internal control over compliance 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.

If provided, the Fiscal Officer's response to our audit is included in this report. 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, looped "M" and "P".

Lehigh County Controller

August 15, 2023
Allentown, Pennsylvania

Audited by: Brian O'Donnell and Nam Tran

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 16, 2023

Summary of Election Payments

Payments made to poll workers	\$147,912
Polling place rent	13,800
Rover Expense	6,915
Poll workers classes and supply pick-up	8,420
Poll worker mileage	1,026
Debit card processing fee	488
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Total	\$178,561

COUNTY OF LEHIGH, PENNSYLVANIA
COMPLIANCE AUDIT OF ELECTION PAYMENTS

*Schedule of Prior Audit Findings and Recommendations
Report 23-04 dated February 13, 2023*

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 paid a flat rate of \$250. In the 2022 General Election, county employees working as rovers on election day were paid their hourly rate and 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.

Current Status: Management made the decision to return to, and make permanent the practice of paying rovers a flat rate.