



October 18, 2023

Jayesh Modi  
Allenwood Motel  
1058 Hausman Rd  
Allentown, PA 18104

Timothy Reeves, Chief Fiscal Officer  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

To Mr. Modi and Mr. Reeves:

We have recently completed an agreed-upon procedures engagement of hotel room rental tax remitted by Allenwood Motel for the period January 1 to December 31, 2022. Our report number is 23-23 attached.

The procedures performed did not reveal any material findings. The procedures are included in the attached Independent Controller's Office report.

Mark Pinsley  
County Controller

Attachment

HOTEL TAX/ALLENWOOD MOTEL



**COUNTY OF LEHIGH, PENNSYLVANIA**  
**HOTEL ROOM RENTAL TAX REMITTANCES**  
**ALLENWOOD MOTEL**

*Independent Controller's Office Report on  
Applying Agreed-Upon Procedures  
For the Period January 1 to December 31, 2022*

Report No. 23-23

COUNTY OF LEHIGH, PENNSYLVANIA  
HOTEL ROOM RENTAL TAX REMITTANCES  
ALLENWOOD MOTEL

*Table of Contents*

	Page(s)
INDEPENDENT CONTROLLER'S OFFICE REPORT ON APPLYING AGREED-UPON PROCEDURES MARK PINSLEY, LEHIGH COUNTY CONTROLLER .....	1-2
Hotel Operator Response .....	No Response

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To Mr. Modi and Mr. Reeves:

Pursuant to Act 12 of 2005, section 1770.8 to the County Code, Lehigh County Ordinance #2005-180 and the Lehigh County Hotel Room Rental Tax Rules and Regulations effective September 4, 2005, a four percent hotel room rental tax shall be collected and remitted to the Lehigh County fiscal office. We have performed certain procedures enumerated below, which were agreed to by the Lehigh County Chief Fiscal Officer, solely to assist the county fiscal office in determining the accuracy of hotel room rental tax remittances made by the Allenwood Motel for the period January 1 to December 31, 2022. The Chief Fiscal Officer, as the delegate for the County Executive, is responsible for the collection of the hotel room rental tax.

**Procedures and Findings:**

1. **Procedure:** Verification of reported revenue to Form PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.  
**Findings:** No exceptions were found as a result of applying the procedure.
2. **Procedure:** Compliance to the County of Lehigh Rules and Regulations for hotel room rental tax collection.  
**Findings:**
  - Reportable taxable revenues of \$176,738.96 resulted in \$7,069.56 in hotel tax payable to the County of Lehigh and \$7,068.99 remitted during the period under review, which is \$0.57 unpaid. Based on our review, additional interest was assessed resulting in an unpaid balance of \$0.71 (*see Exhibit A*). Per Fiscal Management discussion, amount due deemed too immaterial to pursue.



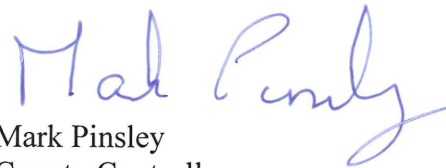
3. **Procedure:** Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.

**Findings:** 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 a review of the subject matter, the objective of which would be the expression of an opinion or a conclusion, respectively, on Hotel Room Rental Tax Remittances from License #2022-01, Allenwood Motel, for the period January 1, 2022 to December 31, 2022. Accordingly, we do not express such an opinion or a 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 county fiscal officer and management of the County of Lehigh 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

Audited by: Nam Tran and Brian O’Donnell  
Attachment  
October 18, 2023  
Allentown, PA

**Final Distribution**

Phillips Armstrong, County Executive  
Board of Commissioners  
Ed Hozza, Director of Administration  
Stephen Berndt, Lead Accountant