

# COUNTY OF BERKS, PENNSYLVANIA

## Office of the Controller



Services Center, 12th Floor  
633 Court Street  
Reading, PA 19601-4311

Phone: 610.478.6150  
Fax: 610.478.6890

Christian Y. Leinbach, Chair  
Kevin S. Barnhardt, Commissioner  
Mark C. Scott, Esq., Commissioner

**Sandra M. Graffius, Controller**  
Tony Distasio, Esq., Solicitor

November 6, 2017

Patricia DeGrazia, Owner  
Yellow House Hotel  
6743 Boyertown Pike  
Douglassville, PA 19518

Dear Ms. Patricia DeGrazia:

We have completed our agreed-upon procedures engagement of Berks County Hotel Room Rental Tax remitted by Yellow House Hotel for the period January 1, 2016 to December 31, 2016.

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

I would like to thank you for your cooperation and for the courtesies extended by your staff to mine. If you have any questions, please contact our office.

Yours truly,

Sandra M. Graffius

Oliver J. Arthur

**Yellow House Hotel  
County of Berks, Pennsylvania**

**Patricia DeGrazia, Owner**

**Hotel Room Rental Tax Remittances  
For the Year Ended December 31, 2016**

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## **Report Distribution List**

1. Patricia DeGrazia, Owner
2. Christian Y. Leinbach, County Commissioner Chair
3. Kevin S. Barnhardt, County Commissioner
4. Mark C. Scott, County Commissioner
5. Christine Sadler, County Solicitor
6. Ronald Seaman, Chief Administrative Officer
7. A. Dennis Adams, CPA, Treasurer
8. Audit File

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### Internal Auditor's Report

Patricia DeGrazia, Owner  
Yellow House Hotel  
6743 Boyertown Pike  
Douglassville, PA 19518

Dear Ms. Patricia DeGrazia:

Pursuant to Berks County Hotel Room Rental Tax, a five percent hotel room rental tax shall be collected and remitted to the Berks County Treasurer. We have performed certain procedures enumerated below, which were agreed to by the Berks County Treasurer, solely to assist the County Treasurer in determining the accuracy of hotel room rental tax remittances made by the Yellow House Hotel management for the period January 1, 2016 to December 31, 2016. The Berks County Treasurer is responsible for the collection of the hotel room rental tax.

Procedures performed include:

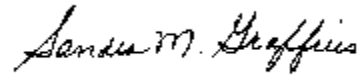
- Verification of reported revenue to Form-PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
- Compliance to the County of Berks Rules and Regulations for hotel room rental tax collection.
- Verification of reported revenue and hotel room rental tax collections to hotel operator accounting records.

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 Agreements" as issued by the American Institute for Certified Public Accountants (AIPCA). The sufficiency of these procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures performed.

Reported taxable revenues resulted in \$800 in hotel tax paid to the County of Berks during the period under our review. Based on our review, no additional tax or interest is due.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on hotel room rental tax collections. Accordingly, we do not express such an opinion. 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 Berks 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.

A handwritten signature in cursive script that reads "Sandra M. Graffius".

Sandra M. Graffius, Controller  
November 6, 2017