



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

February 27, 2018

Seth Weeber, General Manager
Days Inn
910 Woodland Road
Reading, PA 19610

Dear Mr. Weeber:

We have recently completed an agreed-upon procedures engagement of Hotel Room Rental Tax remitted by Days Inn for the period January 1, 2016 to December 31, 2016.

The result of our review is \$37.26 in hotel room rental tax is assessed and to be collected.

I would like to thank you for your cooperation and for the courtesies extended by your staff to mine during the course of our audit. If you have any questions concerning our audit or the attached report, I would be glad to discuss them with you.

Yours truly,

Sandra M. Graffius

Oliver J. Arthur

**Days Inn
County of Berks, Pennsylvania**

Seth Weeber

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

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Report Distribution List

1. Seth Weeber, General Manager
2. Christian Y. Leinbach, County Commissioner Chair
3. Kevin S. Barnhardt, County Commissioner
4. Mark C. Scott, County Commissioner Chair
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

Seth Weeber, General Manager
Days Inn
910 Woodland Road
Reading, PA 19610

Dear Mr. Weeber:

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 Days Inn 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:

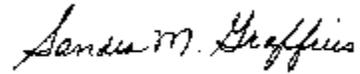
- Verification of reported revenue to Form-PA-3 submitted to the Commonwealth of Pennsylvania, Department of Revenue.
- Compliance to the County of Berks Rules and Regulations for hotel room rental tax collection.
- Verification of reported revenue and hotel room rental tax collections to hotel operator 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 \$62,338.53 in hotel tax paid to the County of Berks during the period under our review. Based on our review, additional tax and interest is due for underreported tax collected of \$37.26.

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
February 27, 2018