CITY OF ALLENTOWN

Bank Reconciliation Review
For the month end date: 04/30/2026

Date of Report: July 02, 2026

OBJECTIVE

The objective of the monthly bank reconciliation review is to verify that bank transactions are complete, timely and accurately reported on the City of Allentown's accounting records for financial reporting purposes. It is also to determine whether the bank reconciliation prepared, and their corresponding schedules comply with the requirements of the policies, guidelines, and procedure outlined in the AIMs and to identify any areas for improvement.

PROCEDURES

A review of all the bank reconciliations prepared for the period tested including a review of the supporting schedules, outstanding items, and their corresponding documentation.

# of City bank reconciliations prepared: 34

$ Amount of the City bank reconciliations reviewed for the period: $164,181,153.51.

# of Non-City Controlled bank reconciliations prepared: 3

$ Amount of Non-City Controlled bank reconciliations reviewed for the period: $1,179,792.45.

SPECIAL NOTE

The City of Allentown converted the Tyler AP platform from EDEN to Munis in March 2025. The Outstanding checks under 3 years old in EDEN were transferred to Munis. 18 (eighteen) checks totaling **$20,566.58** were over 3 years old and although listed on the Banks's ARP, could not be systemically transferred to Munis and therefore must be manually tracked.

AGING OF OUTSTANDING ISSUES

ISSUE #	ISSUE	MONTH ISSUE FIRST APPEARED ON A BANK RECONCILIATION	MONTHS OUTSTANDING AS OPEN ISSUE ON THE BANK RECONCILIATION AUDIT REPORT	ORIGINAL AUDIT REPORT DATE
1	Check voided on cash sub not on Munis or ARP	02/2026	1	06/11/2026
2	Difference in Wire Amount Booked	01/2026	1	06/11/2026

FINDINGS, RECOMMENDATIONS AND ADMINISTRATION'S RESPONSES

Previously Reported Issues Unchanged

1. Wire Difference (06/11/2026)

We identified 2 (two) January 2026 PAYROLL wires totaling $17,954.00 which were booked on the cash sub as $17,951.50, resulting in a difference of **$2.50**.

Recommendation

The correct amount should be posted on the cash sub.

Administration's Response

The $2.50 was reconciled in the following month.

Previously Reported Issues Revised

2. Check Voided on Cash Sub Not on Munis or ARP (06/11/2026)

We identified 2 (two) AP checks totaling **$149,834.12** voided on the AP Cash Sub but not on Munis or the ARP.

Recommendation

To provide a proper bank audit trail, voids should be posted on Munis and on the Bank's ARP on a timely basis.

Administration's Response

Check 4753 was voided in Munis and reissued with check number 4879. It was missed reporting as voided to the Bank; we will immediately notify the bank and check 4753 will be off of the next month's ARP.