

CITY CONTROLLER PRESENTATION – 02/11/2026

INTRODUCTION – Jeff

Department consists of 2.5 FTEs and supplemented with 3 interns in the summer.

- Jeff Glazier – City Controller since 2016. Worked for PA State Treasury, Allentown School Board Member for 12 years, Allentown City Council member 2.5 years. Currently, I am an Allentown Parking Authority Board member, Secretary of the Pension Board and a member of the Allentown Planning Board Commission.
- Natasha Mora – Administrative Clerical, 4 years with our department but previously worked in the Solicitor's office. She is a Paralegal. She has worked in Financial Aid and Medical and is an Army veteran.
- Jacqui Moore – Internal Audit Manager, 15 years with our department. She has worked for over 40 years in Internal Audit and is a Certified Fraud Examiner.

BID OPENINGS – Jeff

- Required to attend all bid openings.

CONTRACTS – Jeff

- Charter requirement:
 - On shared Drive also on City Website.
 - Contracts are to be provided to the Controller's office by interoffice mail or emailed to InternalAudit@allentownpa.gov

PENSION – Jeff

- Pension Board Secretary - Police, Fire, O&E and Aggregate Board.
- Support the Pension Board in approving Pensions
- Involved in the Pension investing decisions.

ESCHEAT PROPERTY – Jacqui

? How much has been our \$\$ recovery been since inception? **\$178,706.55**

- Office pursues escheat property from the state, and it is done monthly.

CHECK/PCARD REVIEW – Jacqui

? How many invoices did we review from 01/2025 – 12/2025 for checks & wires? **14,957 or 1,246/month**

? For 01 – 10/2025 PCard? **– 5,858 or 586/month**

? How much have we recovered in overpaid fees for 2025 for checks and PCard? **\$2,734.34**

- Why we review, required per City Charter. Not our money is the Citizen's money, Controller's Office has a fiduciary responsibility to the constituents.
- What do we review and why:
 - All checks and PCard transactions include but not limited to HUD and Fire Escrow.
 - Documentation to ensure all expenditures are properly supported for our external auditors, for historical reference and to ensure we are paying what we should.
 - Why we ask for invoices not statements/quotes – because statements don't show the total cost. Statements can have hidden charges (tax, credit card/late fees, etc.) that can only be seen on an invoice.

- Sales tax – City is tax exempt. The sales tax exempt for are available in Purchasing. As a courtesy, we have included a copy in your handouts.
- Compliance to Contracts – At times charges are not in compliance with contract terms.
- Compliance to AIMS/Administrative Policies – May effect changes i.e. Credit card fees.
- Compliance to State and Federal Laws.
- Proper accounts – Accounts and descriptions are included in yearly budget book. Verify accounts to ensure consistency and identify opportunities for improvement.
i.e. AC 31 used to be found in AC 42, 68, or 72. Handout attached.
- If you have questions, ask...we don't bite most of the time.

GENERAL AUDITS – Jacqui

?? Including PCard, Check Review, Bank Rec, Process Flows how many audits were performed in 2025? **46**

- Audit findings are communicated to the accountable departments for their input prior to finalizing the audit report.
- All audit results, including Check and PCard reviews, Process Flows, are communicated to Administration, City Council and public as an audit report and can be found on SharePoint, City website.
- As time allows perform general audits which include petty cash counts, review of certain benefits or processes. Identify opportunities for improvement.
- May be requested by Administration and/or Council. Some audits/reviews are not within the Controller's Office scope.

INTERNSHIP PROGRAM – Jacqui

? IN 2025 How much have we identified in potential \$\$/savings? **\$3.6 Million**

- Internship: typically, in the summer, 3 local college students per year.
- The program is for the process flow of a function within the City. It includes a narrative, a flowchart, an audit including a final report and a presentation to City Council.
- Requests for process flows can be found on the City Controller's SharePoint under "Useful Documents"
- Some improvements from the process flows include LIP improvements, Golf Ball Machines, changes to Ordinances, Unreported Accounts Receivables, Summer Hiring Improvements, FMLA Administration Improvements to name a few.
- Trajectory of the interns include PWC, KPMG, Lutron, Baker Tilly, Air Products, Deloitte, Amazon, RSM.

WHISTLEBLOWER HOT LINE – Jacqui

? what % of fraud is a whistleblower tip? – **43%**

- Per the ACFE Occupation Fraud 2024: a Report of the Nations, 43% of all occupational fraud cases are detected by a tip.
 - TIPS@ALLENTOWNPA.GOV
 - 610-437-7528
 - Totally confidential.

EFFECTING CHANGE – Jeff

- Work with Council and Administration to effect change.
- Review Budget and propose solutions to reporting, or actual budget.

QUESTIONS AND ANSWERS – ALL

END

**BANK RECONCILIATIONS – Jacqui
FINANCE ONLY**

- Standard is 60 days to complete.
- Most of the bank accounts are on GL.
- How will Munis impact the Payroll and Pension Payroll bank recs.
- Timing of cash subs, earlier the better.
- Consistency in the cash sub descriptions. Over 470-line items on cash sub and that is with the consolidation of desk sheets, golf, LIP, Pool, P&R.
- Desk Sheet consistency with columns.
- Open line of communication with Treasury. Adjustments to prior outstanding.
- Outstanding wires in Payroll recs.
- Communication of spreadsheets for central Treasury. Let Bobby know when they drop.
- General discussion.