CITY OF ALLENTOWN

Review of Lights in the Parkway Sponsorship
Date of Report: April 21, 2025

"Lights in the Parkway" (LITP) is a drive-through light display that covers more than a mile of Lehigh Parkway and features lighted trees, light tunnels, and animated displays.

The City of Allentown enters into "Sponsorship" agreements with various vendors. Depending on the level of sponsorship, the vendor benefits include vendor advertising and admission tickets. Sponsorship levels range from $500.00 to $20,000.00. The 2024 Sponsorships totaled **$28,192.00.**

The monies paid by the sponsors defray some of the event's cost.

OBJECTIVE

The objective of the review was to determine whether the payments due to the City of Allentown (City) for fees and services were received in compliance with the Sponsorship and Fellowship agreements.

The period selected for testing includes payments through March 2025.

PROCEDURES

This audit was conducted in accordance with generally accepted governmental auditing standards and utilized an approach that included staff interviews, reviews of documents and reports, and examinations of individual financial transactions.

FINDINGS, RECOMMENDATIONS AND RESPONSES

PAYMENT DEFICIENCIES/ INTERNAL CONTROL WEAKNESSES

1. **Incorrect Contract Module Information**

We compared the 7 (seven) Sponsorship agreements in EDEN's contract module to the GL payments received and posted to GL Revenue AC #000-6192 Lights in the Parkway Sponsorship and noted 1 (one) Sponsorship Agreement which included a financial contribution of **$1,000.00.**

Although the financial contribution was received and posted to the GL, the information was not included in the Contract Module resulting in the Contract Receivable totals being incorrect.

Recommendation

Contract information including Receivable amounts should be accurately reported in the system Contract Modules to ensure outstanding AR is pursued.

Administration's Response

We agree with the recommendation and will ensure it will be done moving forward.