

Lower Nazareth Township Auditors  
April 11, 2001

Lower Nazareth Township  
Board of Supervisors  
306 Butztown Rd.  
Bethlehem, PA 18020

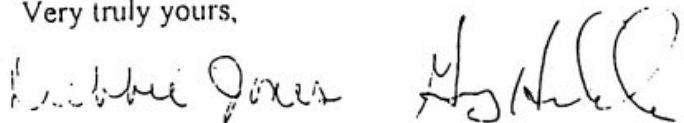
We have completed the 2000 audit of the financial statements of Lower Nazareth Township and have filed the audit as of March 15, 2001. We submit the following recommendations for your consideration for the year 2001:

1. Consider paying bills on a timely basis and thus avoiding late payment charges and fees. Also a system needs to be initiated to avoid duplicate payment of bills.
2. Consider changing address on bills to "Board of Supervisors" instead of persons/secretary's name. (This recommendation is due to bills being received in Mary Ann McCarty's name.)
3. Consider updating Taxpayer Delinquent list in order to keep accurate delinquent tax records current.
4. Consider billing Nazareth Area School for their portion of Earned Income Tax Collectors Bond.
5. Consider changing the way real estate tax money is received from the collector. Instead of receiving a check for monies deposited during the month, make the township the owner of the bank account so the funds are available from the day of deposit.

Recommendations 3 and 4 are repeat recommendations from previous years.

The auditors would like to thank Lori Seese and Timm Tenges for their help this year in supplying us with the information necessary to complete the audit.

Very truly yours,



Greg Heckler and Debbie Jones  
Lower Nazareth Township Auditors