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# **MINUTES**

**October 10, 2022**  
**Regular Public Meeting**

**Board of Commissioners**

**Township of Whitehall**

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**A. CALL TO ORDER**

- 1) The regular Public Meeting of the Whitehall Township Board of Commissioners was called to order at 7:00 p.m. on Monday, October 10, 2022 held at the Whitehall Township Public Meeting Room, with the following in attendance:

**COMMISSIONERS**

Joseph J. Marx, Jr., President  
Philip J. Ginder, Vice President  
Thomas Slonaker, Secretary  
Jeffrey J. Warren  
Charles G. Fisher  
Randy Atiyeh  
Andy Roman

**TOWNSHIP PERSONNEL**

Michael P. Harakal, Jr., Mayor  
John D. Meyers, Deputy Mayor  
Jack Gross, Esq.,  
Township Solicitor  
Michael Marks, Police Chief  
Frank Clark, Engineer, KCE  
Lee Rackus, PZ&D  
Tina J. Koren, Tax Collector  
Larissa Bruder, Executive Secretary

President MARX announced that a limit of 3 minutes per comment will be instituted.

The meeting was formally opened with the Pledge of Allegiance to the Flag and a moment of silence will follow to honor our men and women in uniform and our first responders and the people of Ukraine.

President MARX read the statement on fair housing as required.

**APPROVAL OF MINUTES**

Commissioner WARREN moved, seconded by Commissioner FISHER to approve the Minutes of the following meeting:

Regular Public Meeting – September 12, 2022

Seven Commissioners were present and voted “yes”. Motion carried.

**B. COURTESY OF THE FLOOR**

At this time, President Marx announced he was moving the LVHN Presentation first and then the residents who have signed in can then comment.

Ken Snyder of 4272 Abigail Lane asked to address the Board as he has a concern with that he’s being

asked to limit his time to 3 minutes when he was not able to obtain a copy of the proposed Ordinance so that he could review it before tonight's meeting. Attorney Gross explained that what is being presented this evening, has not been seen or heard prior, as what is being discussed this evening are revisions from previous discussions.

Rob Piligian of 415 Oakwood Drive had concerns not related to LVHN. He asked the following questions:

1) status of Treasurer's Audit, status of Sexual Harassment charges against the MAYOR and he also raised concern with FaceBook post made by the MAYOR on the tragic accident that took place on 7/31/22 at MacArthur and Mechanicsville Rd. Mr. PILIGIAN took great offense to the statement that the MAYOR made which he felt generalized motorcyclists as murders. He found the post reprehensible. Mayor HAKAL explained that the statement was directed to those people specifically who were exceeding the speed limit by double that day and was extremely emotional over the tragedy. Mr. PILIGIAN stated that signing that post as MAYOR and being an elected official he is held to a higher standard. President MARX proceeded to answer Mr. PILIGIAN's questions. Pertaining to the Audit, President MARX read into the record the attached documents: 1) Deputy Mayor Jack MEYERS Memo dated 7/12/22, 2) RKL (audit firm hired to perform the Treasurer's Audit) dated 7/12/22 and Jacob Oldaker Esq. memo dated 9/26/22. Deputy Mayor MEYERS is communicating with RKL if they can utilize documentation that can be reproduced to have the audit performed. President MARX noted that public officials have a fiduciary responsibility and obviously those practices were not done, as well as state retention laws were not followed. State statutes are being investigated to determine if any charges can be filed.

Commissioner WARREN noted his concerns over discrepancies of how the office was found upon Treasurer KOREN taking over on January 2, 2022 and who and when moved the boxes that were left in the office to the basement. President MARX explained that he witnessed, along with Commissioner ROMAN and Chief MARKS four empty boxes in the back storage room with a large commercial trash bag full of shredded material. Treasurer KOREN then showed those in attendance, check ledgers that were illegible. Treasurer KOREN also took pictures of what was found. In regards to question #2, mediation is scheduled for October 24th in Philadelphia. In attendance will be Attorney Gross, President MARX and Vice President GINDER, the MAYOR and his representatives, the plaintiffs and their representatives. Commissioner ATIYEH stated that he would like to take this time to apologize to everyone in the room and the Township. He has been shocked and disappointed once he was notified of the issues in the Treasurer's office. He has seen these type of actions in little league, youth organizations and booster clubs, but never would think in the Township. Everyone in the room and Township deserves better and a foundation needs to be built on trust and can understand why there may be a lack of trust. That being said, the Board has followed legal advice and law enforcement the entire time. The unfortunate truth is that we may never be able to provide hard facts of what took place. As an elected official and a tax payer, I expect more. President MARX added that this incident does not relate back to the first situation in 2018. The Board is bound by the Charter and need to hold an elected official accountable for not doing their fiduciary duties. Commissioner WARREN added that last year he requested an audit be performed every year in the Treasurer's office. He would like to see that the necessary information gathered before the audit is performed. Commissioner GINDER clarified that per the Home Rule Charter, there always has been an audit performed with a change over in treasurers. Commissioner ROMAN advised that he addressed his concerns on this matter to his fellow board members and would like that to be made part of the record. He believes that Colleen GOBER needs to be held accountable and if sufficient evidence is not found during a criminal investigation then a civil suit should be filed to make the taxpayers whole again.

LVHN representative Graham Simmons addressed the Board noting that there have not been changes made to the August 29<sup>th</sup> Amendment draft ordinance, only changes to the project. Ed Dougherty, Chief Business Development Officer, stated that he will be reviewing the changes made to the medical campus which now consist of a hospital with 24 ER bays and 24 inpatient rooms. It will also have surgery capabilities, inpatient care and ambulatory care. The medical office building will be 60,000 sq ft which will house,

physician services and other diagnostics. Statics indicate that the demographic is changing and there are a large number of people in the 65+ category and Lehigh County is the fastest growing area in the state. The complex will make health care more accessible for the region and research has shown that when care is more readily available, people will take advantage of it sooner rather than later. Mr. Dougherty then explained the changes that have been made which include: reducing the maximum height down to four stories, in the process of obtaining land owned by Whitehall Township Authority (leaving the tree line and creating a berm), removed behavioral health and restaurant pad and any other changes in subsequent phases would require conditional use approval. Additional feedback from last week's meeting have created additional changes which are as follows: upgrading four traffic lights on MacArthur Road, creating a three-lane Mechanicsville Road bypass, adding two crosswalks on Mechanicsville Road and removing foliage to enhance the sightline distance from Rural Road. Mr. Dougherty explained the layout of the campus and where the helipad would be located and noted that the Hecktown Oaks campus, which is similar to this proposal, has only used the nine times in the past year. It would only be used for transport of a patient who needed a higher level of care. Beacons associated with the helipad are on only during landing and takeoff and are on a timer to shutoff if not turned off immediately. The path used would be the least disruptive way. Mr. Dougherty then stated that if a Developer would take over this land 154 total homes could be built, utilizing the two stub entrances on MacArthur Road with no other improvements made. At this time, Scott PIDCOCK explained the majority of the neighboring residents concerns are with traffic, which is why they have come up with the Mechanicsville Road bypass, to alleviate the Mechanicsville Road traffic and redirect to the intersection at Lehigh Street. An extended right turn lane will be added to Mechanicsville Road to provide ease of access for school traffic. In conjunction with that, they intend to provide two crosswalks along the school property, install a traffic light on Mechanicsville Road at the Beth El Cemetery and address site distance issue at Rural Road. Additional buffering may be installed to protect three residences closest to MacArthur Road from lights from turning cars. A pedestrian path is proposed around the 80 acre campus and in the future extended north. Also proposed is to upgrade four traffic signals on MacArthur Road from Municipal Drive to Eberhart Road. Scott PIDCOCK stated that with keeping it farm field or residential, there will be no emergency room no diagnostic or imaging, no additional doctors, no saving 30 to 40 minutes travel time to get to a hospital, ambulance response times remain long, no bypass or other elements just talked about. In concluding the presentation, he believes there is a community solution.

Mike Evans, 3476 Columbia Street asked who would maintain the walking trail. LVHN would maintain since it is on their property. He's also concerned that the bypass is just moving traffic issues to other locations, ie. more pressure on Rural Rd, Seiple Station Rd and Mauch Chunk Rd. Also with proposed crosswalks, traffic will be stopping periodically creating backups.

Anthony Kopack of 3763 Dogwood Drive expressed his concern with the bypass and he will now have a major road behind his house. Mr. Pidcock stated that as quickly as possible the bypass will be deflected to the north and add additional buffering on the WTA property.

Jody Missmer of 3367 Kings Road noted that according to the presentation this proposal would benefit our aging population, which speaks to a lack of tax base if that is correct and by a residential proposal the township would actually increase the tax base. By her calculations, the Township is losing \$308,000 in recreation fees. Another concern is that the bypass road would be maintained by the Township, along with the fact that LVHN would not be paying taxes. Ms. Missmer also questioned that study that determined people having access close to home would utilize it more and what determined "close to home". As Muhlenberg is 7 miles away, Cedar Crest is 9 miles away, St. Lukes Allentown, is 5.8 miles away and St. Lukes, Bethlehem is 11 miles away and two urgent cares less then 2 miles away. Mr. Dougherty answered that the study used time and not miles and 12 minutes was the basis. Ms. Missmer noted that that she could get to three of the facilities in less then 12 minutes and in an ambulance even less. She also noted that some of the pieces LVHN is proposing are projections, such as the crosswalks. She doesn't feel this is a win for

the Township.

Karen Poshefko of 3303 Musselman Court is concerned with installing the bypass road that those area residents will have traffic in front and in back of their properties. She understands that the majority of the Mechanicsville Road traffic is created by the School District and suggested the use of an alternate exit. She suggested keeping as much open space as possible, instead of a bypass making that entrance off of Mechanicsville Road an entrance/exit for ambulances only and trying to get the school district to find a way to limit their traffic on Mechanicsville Road.

Beth Quigley of 3858 Rosewood Lane commented that she agrees with leaving the tree line intact and the additional buffer and mitigating traffic problems. What she does not want is 154 homes in her back yard which comes with barking dogs, people shooting off fireworks and large parties and what the increased burden would be on the school district with a residential proposal. Commissioner GINDER stated that the school district has already provided feedback and they have indicated there is room for an additional 600 students from K-12.

Ken Snyder of 4272 Abigail Lane stated he agrees with the bypass but it comes with its own set of problems. He questioned if St. Lukes (who owns the parcel with the Municipal Drive access) was contacted to see if they would cooperate with utilizing that access. Mr. Pidcock noted that they do not see a great benefit in that entrance. Commissioner GINDER did not that he asked numerous times during the L&L meetings if that was done. Mr. Dougherty indicated they did reach out with no response from St. Lukes. Mr. Snyder then asked why this proposal is being considered as a zoning overlay and not a zoning change. Attorney GROSS advised that LVHN petitioned an overlay district. Mr. Snyder then questioned that the proposal shows another phase for 102 residential homes but in looking at the plan it appears that area will be land locked. He feels that this proposal needs to go back to L&L and find away to allow more time for people to voice their concerns.

Dave Hassik of 3795 Dogwood Drive has concerns with the synchronization of traffic lights on MacArthur Road to get to Route 22. He understands that LVHN is doing the four previously mentioned but what about the other six. President MARX noted that those are being handled by PennDOT. Another concern was with existing radio towers in relation to the flight path and it was shown they are located out of that area. He believes that increasing our tax base is very important, as was proven in the recent approval of the development known as Whitehall Farms.

Jeanine Laub of 3852 Rosewood Lane stated that if approved the residents will be dealing with the effects of a hospital that is 24/7 operation; constant traffic and sirens in an otherwise now quite neighborhood. She feels there are adequate facilities close by. There are many other neighborhoods in the vicinity that will be affected. She feels the quality of life will be compromised as well as property values. She is concerned with the parking lot lights and how will that be shielded from the residences. Mr. Dougherty noted that they will not be visible once the berm is built.

Bob Wagner of 3440 W. Columbia Street verified that the residents will not actually see the hospital but will be looking over it as the property sits lower. He stated that with residential you really don't know how many children could possibly come out of 154 homes. He also noted that the hospital property will always be maintained, unlike residential properties.

Jen Yenser of 3486 Ringer Road is concerned with new drivers coming to and from the school district dealing with the traffic and crosswalks are not certain. She verified at least 400 staff members which is additional traffic along with patients and visitors. She's not opposed to the hospital, but she feels there are better locations. Her suggestion is to keep it open space and donate it back to the Township.

Karen DeLorenzo of 1110 W. Highland Street is concerned with the additional traffic to MacArthur Road that will be created and possible expansion in the future.

Victor DeLorenzo of 1110 W. Highland Street stated that he attends WC Middle School and feels it would be a distraction to have ambulances and helicopter passing the school property. He also feels that the additional traffic will make things worse for the school district as well.

Commissioner ATIYEH stated how proud he was of Victor for voicing his concerns in front of a crowded room.

Mary Link of 3913 Old Country Road has concerns with the possibility of traffic congestion with the proposed light on Mechanicsville Rd and suggested a circle so that traffic would keep moving. She also questioned if trucks could be prohibited, as there will be an increase with a bypass as well as additional deliveries to the hospital. Mr. Pidcock advised that a circle is something that could be considered, but prohibiting trucks is not within their capabilities.

Pat Butz of 3784 Dogwood Drive has concerns with the proposed traffic light as it will make it harder for the residents to exit their development. She also added that there will be a lot of truck traffic as well.

Terry Bossard 5169 Garfield Avenue also is concerned with the proposed traffic light. He noted that there was an original plan that land is available to have through road at Rural Road intersection. Mr. Pidcock stated that the issue with that is that after studying the geometry, a left lane will need to be added and three homes would have to be eliminated. He agreed there is right of way, but there is not enough along Mechanicsville to widen it to three lanes. Mr. Bossard feels that the traffic light should be moved to Rural Road.

Mike Hart of 3827 Rosewood Lane stated that in his experience a bypass does not work, especially for local traffic.

Charlie Toy of 3940 Mechanicsville Road feels there is more than a vegetation issue at Rural Road, the turning radius is deficient.

Pat Butz asked why a hospital is so important. She works for the network and there is already a staff shortage. Mr. Dougherty said that they will be recruiting while this project is in progress.

Mr. Dougherty explained that they work with EMS regarding sirens. Sirens are turned off upon approaching a facility as long as the patient is not critical. He also noted that LVHN would benefit the community by providing the Township employee health physicals, flu shots etc.

Jody Missmer of 3367 Kings Road questioned what happens next. President MARX explained that he will call for a motion.

Jen Yenser of 3486 Ringer Road asked the LVHN representatives asked if they've thought about another location in Whitehall, possibly Sears at the Whitehall Mall.

At this time President MARX asked for a motion to move LVHN proposal to L&L. Commissioner ROMAN motioned, there was no second. President MARX asked for a motion to move LVHN proposal to the Planning Commission. Commissioner ROMAN motioned, Commissioner WARREN seconded. Seven Commissioners were present and two voting "yes" and five voting "no". (Ginder, Fisher, Atiyeh, Slonaker and Marx) The proposal was unsuccessful in moving forward.

At this time Commissioner FISHER commended all that came out to address the Board and doing their civic duty. He suggested that they would be great candidates for any board/committees that have openings.

A member of the audience asked the Board the reasons for their “no” votes. Commissioner GINDER stated he voted “no” because he doesn’t believe that the overlay proposed it appropriate for this area.

Commissioner WARREN then urged the many residents to stay to hear the open space proposal he will be brining forward at the end of the meeting.

Commissioner SLONAKER stated his no vote was because of not knowing whether the proposed improvements to alleviate traffic on Mechanicsville Road will definitely happen.

Commissioner WARREN stated that he voted yes so that another Board could have a look at it.

President MARX noted that the proposal can be reconstituted and brought back for further review. He voted “no” because of his concerns with not knowing what Phase II could bring and until he knows that those are beneficial to the Township he can’t consciously vote to move it forward.

Commissioner ROMAN voted in favor because eventually there will be a need for the hospital and its better to have as much input as possible and it feels it would be an asset to the Township.

Commissioner WARREN verified that the other development proposal being heard tonight does not have traffic impact fee assessed to it and then questioned whether the LVHN parcel is in a traffic impact fee zone? Frank Clark verified it is.

C. **PUBLIC HEARING AND VOTING ON ORDINANCES**

1. **BILL NO. 26-2022 (SECOND HEARING)**

TITLE: AN ORDINANCE AUTHORIZING THE TOWNSHIP MAYOR TO ACCEPT A DEED OF DEDICATION FROM EBERHART PROPERTIES, LLC ALONG EBERHART ROAD FOR THE PURPOSE OF STORMWATER EASEMENT

President MARX read Bill No. 26-2022 to the Board.

Commissioner GINDER moved to approve, seconded by Commissioner ATIYEH.

SEVEN Commissioners were present and voting “yes”. Bill No. 26-2022 was approved.

2. **BILL NO. 27-2022 (SECOND HEARING)**

TITLE: AN ORDINANCE AUTHORIZING THE TOWNSHIP MAYOR TO ACCEPT A DEED OF DEDICATION FROM ST. JOHN’S UNION CEMETERY ASSOCIATION ALONG 7<sup>th</sup> STREET FOR THE PURPOSE OF STORMWATER EASEMENT

President MARX read Bill No. 27-2022 to the Board.

Commissioner FISHER moved to approve, seconded by Commissioner GINDER.

SEVEN Commissioners were present and voting "yes". Bill No. 27-2022 was approved.

3. BILL NO. 28-2022 (SECOND HEARING)

TITLE: AN ORDINANCE AUTHORIZING THE TOWNSHIP MAYOR TO ACCEPT A DEED OF DEDICATION FROM JORDAN GATES INVESTMENT GROUP, L.P. ALONG OAKWOOD DRIVE FOR THE PURPOSE OF RIGHT-OF-WAY, FUTURE ROAD CONSTRUCTION AND UTILITY CONNECTIONS

President MARX read Bill No. 28-2022 to the Board.

Commissioner GINDER moved to approve, seconded by Commissioner FISHER.

SEVEN Commissioners were present and voting "yes". Bill No. 28-2022 was approved.

4. BILL NO. 29-2022

TITLE: AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF A PROPOSAL FOR INSTALLATION SIGNS AND WALL LETTERING FOR THE MUNICIPAL COMPLEX, IN ACCORDANCE WITH SECTION 3.20 IN THE HOME RULE CHARTER WHICH REQUIRES AUTHORIZATION OF ACQUISITIONS IN EXCESS OF \$25,000 BY ORDINANCE. (ADMIN)

President MARX read Bill No. 29-2022 to the Board.

Commissioner WARREN moved to approve, seconded by Commissioner ROMAN.

Jody Missmer of 3367 Kings Road stated that she is glad to see this as visitors seem to get lost frequently.

Commissioner WARREN noted that he hopes that there will be screening for the electrical panel. Deputy Mayor MEYERS indicated that will be provided as part of this project. Commissioner WARREN along with President Marx and Commissioner SLONAKER thanked Mr. MEYERS for getting this done.

SEVEN Commissioners were present and voting "yes". Bill No. 29-2022 was approved.

5. BILL NO. 30-2022

TITLE: AN ORDINANCE AUTHORIZING THE ACCEPTANCE OF A PROPOSAL FOR FIVE YEAR LEASE OF FOUR (4) CANON COPIERS FOR THE WHITEHALL TOWNSHIP MUNICIPAL BUILDING, IN ACCORDANCE WITH SECTION 3.20 IN THE HOME RULE CHARTER WHICH REQUIRES AUTHORIZATION OF ACQUISITIONS IN EXCESS OF \$25,000 BY ORDINANCE. (ADMIN)

President MARX read Bill No. 30-2022 to the Board.

Commissioner GINDER moved to approve, seconded by Commissioner ATIYEH.

SEVEN Commissioners were present and voting "yes". Bill No. 30-2022 was approved.

**D. PUBLIC HEARING AND VOTING ON RESOLUTIONS**

1. RESOLUTION NO. 3212

TITLE: A RESOLUTION CONDITIONALLY APPROVING THE MAJOR SUBDIVISION/LAND DEVELOPMENT PLAN OF WHITEHALL FARMS, LOCATED AT 3855 LEHIGH ST. AND 3305 MUNICIPAL DRIVE, WHITEHALL, INDEX #1979-21.

President MARX read Resolution No. 3212 to the Board.

Commissioner GINDER moved to approve, seconded by Commissioner ATIYEH.

Commissioner WARREN and President MARX verified that all issues/concerns have been addressed. Commissioner WARREN also requested that as many trees as possible be preserved in the buffer area

SEVEN Commissioners were present and seven voting "yes". Resolution No. 3212 was approved.

2. RESOLUTION NO. 3215

TITLE: A RESOLUTION AUTHORIZING AND DIRECTING THE MAYOR AND WHITEHALL TOWNSHIP TO ENTER INTO A STIPULATION AND SETTLEMENT AGREEMENT REGARDING STORMWATER PLANS, WITH 4154 ROOSEVELT STREET, LLC (ADMIN/BOC)

President MARX announced this item has been tabled.

**F. OTHER**

1. MOTION – LVHN Proposed Zoning Amendment – moved to beginning of meeting.

2. MOTION – presented by Commissioner WARREN – regarding Open Space Preservation.

There was a proposal presented to the Board to preserve class one soil-open space farmland in the northern section of the township. The next step would be to talk with the property owner and potentially get an appraisal. Lehigh County advised it would cost approximately \$1700 to see what the land value is.

Commissioner WARREN would like to motion to give the MAYOR the authority to do due diligence in speaking with the developer and moving forward with a proposal for an appraisal, recognizing that



the Township may be responsible for a certain share of the acquisition and possibly submitting for a grant to offset the cost. Commissioner GINDER thought the farmer involved would pay for the appraisal. It was actually Karen POSHEFKO of 3303 Musselman Court as she has done this when she lived in Emmaus in preserving 33 acres in South Mountain. It was verified by Deputy Mayor MEYERS that there is money in this year's budget for the appraisal. Commissioner ROMAN commented he is in favor of moving forward with this. Ken SNYDER of 4272 Abigail Lane stated that the Township is at a tipping point. He wants the Board to know that there is no land available in Whitehall for any type of professionals moving into the area, which are looking spend \$500,000+ for homes. He also advised the Board that if the hospital land was developed residentially, it would provide \$1.4 million in taxes.

Karen POSHEFKO of 3303 Musselman Court took the opportunity to commend the Township on repurposing a building in the Redner's mall area, which houses small individual businesses. She hopes that the vacant Sears building is repurposed as well.

Commissioner FISHER seconded the motion. Vote taken for the Open Space motion was seven commissioners present and voting "yes".

**G. REPORTS OF PUBLIC OFFICIALS**

Commissioner ROMAN read a letter to be part of the record as a result of discussions at the October Workshop meeting as follows:

To all concerned;

After tonight's "jump ball" advice from our solicitor concerning the next steps regarding the former treasurer not able to produce the documents needed to conduct a Charter Required Audit, we either hold the former treasurer accountable with a civil suit, or we continue to make excuses for her, and we make our audit requirement, and the paper our charter is written on, a joke and a worthless piece of paper. Why make a law and not enforce it? If there is no longer the rule of law, we have a banana republic and have violated our oath of office.

The remedy of a charter change that requires additional financial credentials is terribly misguided, no matter how much time was spent on it. If someone will not take their fiduciary responsibilities as an elected official seriously, having a few extra letters (I.e. CPA) next to their name is irrelevant and completely misses the point.

The issue here is dereliction of duty, and that can only be remedied by sending a message of strict accountability, not excuses and misguided ballot initiatives to make people feel good, that something was done, even though it will do nothing to correct future irresponsible elected Treasurers. The military deals with dereliction of duty, and it doesn't include taking a few more accounting classes, or telling the public, there is nothing to see here.

Apparently Commisssioner Slonaker and Warren do not want to hold the former Treasurer accountable, But I do. I also do not want to hide this mess from the citizens of Whitehall, I want full transparency and effective legal action taken. This mess will not go away, until we as a Board put our big boy pants on and hold her accountable, and restore the lost money to our taxpayers promptly. The school district was smart enough to collect on her bond, why can't we?

We need the Mayor to be held accountable for his sexual harassment foibles, we need to hold his Sister accountable for her dereliction of duty and return some standards of conduct back to local government and make Whitehall whole again. If we don't uphold standards of excellence in government, what kind of example are we setting for our kids and grand-kids?

I hope the majority of you, have the courage to stand with me. If not, I am willing to stand alone. I take my oath seriously.

Your constructive response is welcome. Your silence will speak volumes.

Best,  
Andy Roman

Commissioner WARREN responded that the Board proceeded with this matter on the advice of the Solicitor. There have been other lawsuits against the Township and those departments were not taken to court and made to pay the settlement back. He asked why Commissioner ROMAN did not mention that there was \$15,000 recovered. Commissioner ROMAN stated that his point is that there has been a dereliction of duties and feels that people have to be held accountable. President MARX clarified that what is being discussed is not about missing money but about the fiduciary responsibility of having an audit performed for the reconciliation of the Treasurer's office. Commissioner ROMAN reiterated he believes that the Township should set a higher standard and hold people accountable. At this time, Ken SNYDER of 4272 Abigail Lane stated that the last 9 months he's been trying to address the tax office situation, no one could tell him how much money was missing, now it's stated that it's \$77,000 and if the School District collected on the Treasurer's bond, why didn't the Township. President MARX indicated that a claim was filed by the Township's insurance carriers, but it was denied. Deputy Mayor MEYERS noted that the bond only covers real estate taxes. The Township's loss was only a few thousand dollars whereas the School District's loss was upwards of 3xs what the Township's was. The Township's loss was mostly through garbage fee revenues. Mr. SNYDER said the Board has a mess on their hands and they need to clean up their house. Commissioner GINDER stated he understands better than anyone as he was President of the Board when this started and in the beginning of 2021 he read a statement saying what they all knew and what the forensic audits were and why the District Attorney couldn't go any further as well as the Police and FBI. L&L Committee has been working on amending the Charter to restructure how money is handled going into the future and will be placed as a ballot question.

Mr. SNYDER wants to know why there is never a report given within the past months on the status of this issue or talked about during a public meeting. President MARX stated that he himself brought it up many times and it was published in the press. He noted that the last three years on this Board has been hell and very challenging. In the State of Pennsylvania, upstanding public officials have very little means to let the public know about the bad apples. Treasurer KOREN advised that she wanted to make clear that this situation has nothing to do with her. She has been trying to clean up the mess, but with an audit not being able to be performed, some of this could come back to her since she doesn't know what happened before. It's bothersome that the audit cannot be completed, but RKL did give her recommendations which she has implemented. Mr. SNYDER hopes that the Board can get the Township back on the right track.

Commissioner FISHER stated that he feels there are serious issues with the Charter. He did compliment Treasurer KOREN on doing a great job for the situation she's been handed and is doing her best on getting the office back on track and agrees with President MARX that the last 3 years has been difficult in dealing with these issues. He noted that the committee has been working on a way to modify the Charter to bring accountability to the Treasurer's office. Commissioner FISHER then noted on October 22<sup>nd</sup> at the WCMS there will be another Recycling Event from 9am to 1pm. Also, on October 29<sup>th</sup> is an Adopt A Highway event along Catasauqua Avenue. He also is doing a lot of work the local cub scout troops. He helped with citizenship pins where he talked about what it is to be a commissioner and how laws get approved. He also attended a cub mobile derby with Pack 32 as a recruiting drive.

Commissioner ATIYEH questioned the status of 921 Pennsylvania Street. Attorney GROSS advised that

it is being worked on and hopefully there will be a resolution soon.

Commissioner GINDER questioned an email received about blasting complaints in the area of Ryan Homes and how we are moving forward to address those concerns between the Quarry and the residents. The MAYOR advised that he will work on getting a meeting set up. Commissioner GINDER then asked when work will start up again on the recreation comp plan and the MAYOR indicated hopefully by the end of this month. Commissioner GINDER questioned Treasurer KOREN the status of amusement game licenses that was discussed last month. Treasurer KOREN advised that the form has been revised and put on the website and will be mailed out to all the businesses. Commissioner GINDER then asked the MAYOR the status of crossing gates on the IRT. Mayor HAKAKAL stated that he is searching for grants. Commissioner GINDER suggested utilizing recreation fees to do a few. Commissioner WARREN suggested traffic impact fees from Taylor Villas. Mr. CLARK advised those funds can only be used for items on the traffic impact list for capital improvements. Commissioner GINDER asked the status of the land at Columbia and MacArthur. Mr. MEYERS noted we are waiting on the appraiser. Commissioner GINDER also asked for a report on where the pools and Camp Whitehall ended. Mr. MEYERS advised that Camp Whitehall ended with a \$477 profit and the pools at a \$100,000 loss and we are waiting on a report on the condition/repairs needed on the Cementon Pool. Commissioner GINDER asked if any there has been any resolution with the pigeon situation on Bellview Drive. Mayor HAKAKAL stated that the State was notified and an investigation has been started. Commissioner GINDER requested that the minutes and financials for WTICDA be forwarded to the Board as they have not been receiving them for quite some time. Lastly, he requested a comprehensive plan for the Prydun Farm be provided so that the full Board is aware of what is being proposed.

Commissioner SLONAKER asked Mr. CLARK how long it will take for a wearing course to be put down on the extension lane in front of the WAWA. Mr. CLARK advised that he will check with PennDOT.

Commissioner WARREN thanked Mr. MEYERS and Ms. BRUDER for finally getting the meetings back into the public meeting room. He also thanked Treasurer KOREN for answering his questions. He advised that another grant is being applied for the Mickley Prydun Farm and also noted that a feasibility study was performed which was provided to the Board and work has started in regards to the chimney on the small house and the large house will be done next week. Commissioner WARREN is glad to hear the work started at the Parkway Pavilion. NBMA has started their work and the plumber is supposed to start his work this week as well. He then questioned Mr. CLARK on the status of the Mechanicsville Road sidewalk. Mr. CLARK advised that the MAYOR is helping to intervene with the owner that needs to sign off. He is also working with Attorney FOGERTY on the title work. Commissioner WARREN explained to the audience that the goal is to connect the missing sidewalk from Library to McDonalds. The MAYOR added that there will be changes in the stripping so that there will be room for an extended stacking lane. Mr. CLARK also noted that all the lines from MacArthur will be moved towards McDonalds to provide a runaround for cars that are stopped waiting to turn into McDonalds.

Mayor HAKAKAL noted that October is Breast Cancer Awareness Month and provided some statics and noted that his wife is a 12 year survivor. He then stated that he provided a packet of information to the Board regarding grass cutting concerns that have been raised at Home Depot. The MAYOR then advised that there is a bus trip scheduled for Longwood Gardens for their Christmas show. State Mayors Association is still going after radar usage for the state of Pennsylvania as we are the only state that does utilize it. He then noted that a \$36,8000 grant was received for the recreation comprehensive plan and \$22,000 for a feasibility study for a possible recreation center at Jefferson Street.

Treasurer KOREN advised that she is in the process of getting a new system up and running with transferring accounts to TD Bank. Checks will no be scanned and deposited immediately making the operations of the office more efficient. She also advised that reports are being sent daily to the school

district and all seems to be going well. Treasurer KOREN then raised an issue she has been made of aware of regarding businesses claiming that they do not have to pay business privilege tax if they are working in the Township less than 14 days which is stated on the form. Attorney GROSS to research it.

***H. ADJOURNMENT***

MOTION – Commissioner WARREN moved, seconded by Commissioner ATIYEH to adjourn the meeting at 11:15 p.m.

July 12, 2022

Board of Commissioners  
Whitehall Township  
3219 MacArthur Road  
Whitehall, PA 19526

Attention: Board of Commissioners of Whitehall Township

This letter is intended to inform the Board of the status of the audit process and to communicate certain matters related to the audit of the Tax Collector of Whitehall Township and the related financial statements and supplementary information as of and for the year ended December 31, 2021.

Per the Arrangement Letter, dated July 7, 2022, RKL LLP was engaged to perform an audit of the financial records of the Tax Collector of Whitehall Township. RKL was engaged to perform an audit of cash receipts and disbursements, in order to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This requires RKL to obtain an understanding of internal control relevant to the audit and to evaluate the appropriateness of accounting policies used in developing the financial statements. We commenced the audit process in July 2022 and attempted to perform audit procedures of the Tax Collector's Office financial records.

In order to complete the procedures, RKL requested the documentation listed below. However, management was unable to provide us with the required documentation as outlined below:

- Access to the December 2020 Bank Statement and related reconciliation in order to confirm the opening balance, given the engagement is an initial audit. Management was unable to provide this statement, as the Tax Collector during 2021 did not maintain any bank statements.
- Access to Bank Reconciliations for the entire year ended December 31, 2021. Management was unable to provide these statements, as the Tax Collector during 2021 did not prepare or maintain bank reconciliations, or any other listing of deposits, disbursements or in transit items.
- Access to Bank Deposit slips for the year ended December 31, 2021. Management was unable to provide deposit slips verifying funds were appropriately deposited, as the Tax Collector during 2021 did not maintain any deposit slips from the bank.
- Access to the 2021 Check Disbursements or cancelled checks. Management was able to provide only a few crumpled checks from a storage box in the basement. RKL notes that due to their condition, these checks were not legible.



- Access to reimbursement reports from districts for expenses. Management was unable to provide such reports, as the Tax Collector during 2021 did not maintain such documentation.
- Certificates indicating any exonerations granted. Management was unable to provide documentation to support or verify exonerations were properly granted, as the Tax Collector during 2021 did not maintain any supporting documentation.
- Access to the Tax Collector's monthly reports to the Township for 2021. RKL notes that these reports were provided, but there was no indication of dates when the reports were submitted. As part of the audit, in order to determine if remittances were in compliance with the Local Tax Collector Law, we need proper documentation in order to determine if remittances were made in accordance with enacted laws and ordinances. RKL was unable to obtain such documentation, as the Tax Collector during 2021 did not maintain any.
- Access to the reports submitted to the Tax Claim Bureau for delinquent accounts turned over for collection as of December 31, 2021. RKL was able to obtain these reports. However, per discussions with management, it is noted that in 2022, many township taxpayers contacted the Tax Collector's Office to dispute these claims, stating they had already paid their bills. The Tax Collector currently in office for 2022 was able to confirm these residents had indeed already paid their bills. As such, RKL is unable to gain comfort in the completeness and accuracy of the reports provided.
- Access to the Tax Collector's checkbook from 2021. Management was unable to provide this, as the Tax Collector during 2021 did not maintain a checkbook.

Additionally, through discussions with management, issues were brought to RKL's attention, as follows:

- During 2021, all receipts and disbursements were manually collected and updated into the system. It was noted that receipts were not entered into the system timely, with some receipts not being entered into the system for months. As such, it cannot be determined if payment receipt records are complete and accurate. Additionally, this lack of document maintenance resulted in a significant amount of refunds being issued by the current Tax Collector in relation to the 2021 tax year.
- During 2021, passwords and computers were shared across the Tax Office. As such, we are unable to conclude with reasonable assurance who performed what duties.
- During 2021, it was represented to RKL that the Tax Collector was rarely present in the office. As such, bank deposits did not occur daily, within a timely manner. Through discussions with management, it is noted that cash was left in drawers, and checks were not stamped "For Deposit Only" on a daily or timely basis. RKL also notes that during 2021, cash payments were not supposed to be accepted. As such, cash maintained within the tax office is not in compliance with stated policies.
- Management indicated the tax collection processing room, was left unlocked at all times, and without cameras throughout 2021. Access to the processing room appears to have been unfettered.

- It was indicated the Tax Collector storage room in the basement was left unlocked. RKL notes that this storage unit is now locked, but observed that all other storage units were left with the doors propped open, for anyone to access.
- RKL obtained a "Deleted Transaction" report for 2021, listing out 59 deleted payment transactions from the system. Per discussion with management, deleted transactions should rarely occur. Additionally, there is no log or documentation of approval, justification or reconciliations related to these deleted transactions. At this time, the validity of the deleted transactions is not determinable.
- Management indicated the Tax Collector's Office would accept check payments with discrepancies under \$0.50. Taxpayers would only be contacted to submit another payment if the discrepancy was greater than \$0.50.

Due to the aforementioned, there is insufficient documentation available for RKL to perform the procedures as outlined in the Arrangement Letter dated July 7, 2022. At this time, the lack of documentation precludes RKL from performing sufficient audit procedures to obtain reasonable assurance over the Tax Collector financials and perform an audit of the Tax Collector's Office for the year ended December 31, 2021.

Sincerely,

RKL LLP

A handwritten signature in black ink, appearing to read "Mark S. Zettlemoyer", with a stylized flourish at the end.

Mark S. Zettlemoyer, CPA, CFE  
Partner





# TOWNSHIP OF WHITEHALL



## BOARD OF COMMISSIONERS


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PHILIP J. GIINDER, Vice President  
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MICHAEL P. HAKAKAL, JR., Township Mayor  
JOHN D. MEYERS, Deputy Mayor  
KEYSTONE CONSULTING ENGINEERS, INC.  
Consulting Engineers  
JOHN F. GROSS, ESQ., Solicitor  
TINA J. KOREN, Treasurer

**DATE:** JULY 12, 2022

**TO:** WHITEHALL BOARD OF COMMISSIONERS  
MAYOR MIKE HAKAKAL, JR.  
TOWNSHIP SOLICITOR JACK GROSS

**FROM:** JACK MEYERS, DEPUTY MAYOR 

**SUBJECT:** TREASURER'S OFFICE AUDIT

Please know that I met this morning, via Zoom, with representatives from RKL, the Township Auditors. The purpose was to discuss the audit of the Treasurer's Office for the year ending December 31, 2021. This audit was required under the Township Code of Ordinances, as required whenever there is a change in the elected position of Treasurer. RKL representatives included the field auditor, Kaitlyn Lunsford, Mark Zettlemoyer and Oliver Arthur.

To summarize the meeting, RKL will be unable to produce a completed audit for the 2021 fiscal year. The simple reason being that there were no comprehensive set of records which would provide the auditors with the necessary information to produce such a document.

Principal among the deficiencies, was that there are no bank reconciliations performed to confirm the accuracy of the transactions which occurred throughout the year. In fact, there were no bank statements for any of the accounts under the Treasurer's control. Were it not for Treasurer Koren printing the statements, they would not exist in the office as of today. Most assuredly, if one does not even have the bank statements, a reconciliation of the accounts cannot occur.

Of note, the Deputy Treasurer prepared the reports and deposits and maintained the accuracy of the garbage, real estate and per capita records. It appears all of this work was performed properly. The reports were provided to the Treasurer, and the remainder of the



work product was to come from the Treasurer. However, there are no confirmed deposit slips from the bank to audit the completion these transactions.

There are other issues raised, which RKL will be providing a written response to the Board of Commissioners, concerning internal controls, processes and procedures. One example involved 60 deleted transactions in the garbage records. Upon viewing the report presented by RKL (which involved the garbage account), one cannot state that anything nefarious occurred. However, most of the deletions were not supported by detail, receipts or physical documents. In fact, all of these deletions could be supported, but the physical records and paperwork were not found.

To summarize, in order to conduct a proper audit, RKL must rely upon the responsible party (in this case the elected Treasurer) to reconcile the deposits, transfers, and other activity for each bank account under their control. The bank statement must be compared with the physical records retained in the office. Since there were no bank statements, it is obvious that no reconciliation of the statements was performed. Without this, RKL cannot audit records which do not exist.

I will forward RKL's letter to the Board upon receipt. It will explain in greater detail the insurmountable problems they faced, and why a proper accounting of 2021 cannot be performed in the form of an audit.

/jdm

Cc: Cheryl Pantoni, Deputy Treasurer  
Tina Koren, Treasurer  
Debi Bowman, Finance Officer

## Memorandum

To: John F. Gross  
From: Jacob Oldaker  
Date: September 26, 2022  
Re: Whitehall – RKL Audit

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In response to RKL's letter date July 12, 2022 (the "Letter"), I attended a meeting at the Whitehall Township Municipal Building between Tina Koren ("Koren") and Collen Gober ("Gober"). The purpose of this meeting was for Gober to help locate the missing documents requested by RKL. Gober was amicable to meeting and attempted to be helpful but no additional documentation was located.

The Letter states that in order for RKL to complete their audit, the documentation listed below must be provided:

- December 2020 Bank Statement and related reconciliation – Koren was able to access the bank statement but we were unable to locate the reconciliation.
- Bank reconciliations for the entire year ending December 31, 2021 – Miscellaneous reconciliations have been located but they do not cover all accounts and certain months are missing.
- Bank Deposit Slips for 2021 – Not located. Gober states these were filed in the black filing cabinets in Koren's office but these cabinets have since been removed.
- 2021 Check Disbursements or cancelled checks – Not located.
- Reimbursement reports from district for expenses – Gober states she does not know what reimbursement reports are or what RKL needs here. We located a box for 2020 but did not locate a box for 2021 reimbursement reports. Koren states that she provided six months' worth of reimbursement reports but those reports did not match the corresponding bank statements. Koren is able to pull these reimbursement reports from an electronic database and provide them to RKL in their entirety but the original sample set provided by Koren was not helpful for the purposes of the audit.
- Certification of any exonerations granted – No physical file located. Koren is able to pull certain exonerations electronically to provide to RKL.
- Tax Collector's Monthly Reports for 2021 – RKL was provided with these reports but they were provided without any indication of dates when the reports were submitted. We were unable to locate anything further.
- Tax Collector's checkbook from 2021 – Not Located.

Gober states that everything RKL is requesting was in Koren's office upon Gober's departure. She specifically states that she spent the final days of 2021 organizing everything that Koren would need to provide for the audit. Gober's statement is that everything that RKL requested was

in the black filing cabinets, miscellaneous boxes, or in binders, all within Koren's office. Gober stated that everything was neatly organized for the transition to Koren.

Koren confirmed that there were black filing cabinets and miscellaneous boxes in her office when she arrived. According to Koren, everything that Gober left behind was not in a neat and orderly condition, as Gober stated, but was haphazardly laying around the office. Koren documented the state of her office and was able to show me pictures of her first day. Koren states that she reviewed everything that Gober left in the office but was unable to locate the requested documents. According to Koren, [REDACTED] was responsible for removing the old boxes and filing cabinets from Koren's office but [REDACTED] no longer works for the Township.

Koren provided Gober and me with access to the basement storage room and we were able to confirm that the boxes Colleen left behind had been moved to the storage room. Unfortunately, after our review of all potentially relevant boxes, we did not locate any additional documentation other than what was already provided to RKL.

