

COMPLIANCE AUDIT

The Volunteer Firemen's Relief
Association of the
Ogden Fire Co. No. 1
Delaware County, Pennsylvania
For the Period
January 1, 2013 to December 31, 2015

April 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Mr. William Robinson, President
The Volunteer Firemen's Relief Association Of
The Ogden Fire Co. No. 1
Delaware County

We have conducted a compliance audit of The Volunteer Firemen's Relief Association Of The Ogden Fire Co. No. 1 (relief association) pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2013 to December 31, 2015.

The objectives of the audit were:

1. To determine if the relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. To determine if the relief association complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.

Our audit was limited to the areas related to the objectives identified above.

Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the relief association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws, and administrative procedures, including the safeguarding of assets. Relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

We were not able to obtain copies of canceled or imaged checks from the relief association. While the relief association provided bank statements, the relief association failed to provide copies of canceled or imaged checks. Without copies of canceled or imaged checks, we were not able to determine whether two relief association officers authorized and signed the checks as required by Act 118.

Based on our audit procedures, we conclude that, except for the effects, if any, of the matter described in the preceding paragraph, for the period January 1, 2013 to December 31, 2015:

- The relief association took appropriate corrective action to address one of the six findings contained in our prior audit report. However, the relief association failed to take appropriate corrective action to address the five remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report.
- The relief association, in all significant respects, complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except as noted in the findings listed below and discussed later in this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls

Finding No. 5 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

Finding No. 6 – Inadequate Minutes of Meetings

Five of the six prior audit findings contained in this report cite conditions that existed in the operation of the relief association and were communicated as findings during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

The supplementary financial information contained in this report is presented for purposes of additional disclosure and analysis. We performed only limited procedures on the supplementary financial information and, accordingly, express no form of assurance on it.

The contents of this report were discussed with the management of the relief association and, where appropriate, their responses have been included in the report. We would like to thank the relief association officials for the cooperation extended to us during the conduct of the audit.



April 7, 2017

EUGENE A. DEPASQUALE
Auditor General

CONTENTS

	<u>Page</u>
Background	1
Status of Prior Findings	3
Findings and Recommendations:	
Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures	4
Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment.....	5
Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws.....	6
Finding No. 4 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls	7
Finding No. 5 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster	9
Finding No. 6 – Inadequate Minutes Of Meetings	11
Report Distribution List	14

BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The relief association is a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of volunteer firefighters' relief associations. The relief association's bylaws define the specific operational procedures by which the relief association conducts business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of the relief association to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations that is or are recognized as providing the service to the municipality.

BACKGROUND – (Continued)

The relief association was allocated state aid from the following municipality:

Municipality	County	2013	2014	2015
Upper Chichester Township	Delaware	\$41,064	\$38,800	\$36,900

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The relief association is affiliated with the following fire service organization:

The Ogden Fire Co. 1

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The relief association has complied with one of the six prior audit findings and recommendations, as follows:

- Undocumented Expenditures

By providing adequate documentation to evidence the propriety of the undocumented expenditures that were made in the prior audit period.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with five of the six prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Unauthorized Expenditures
- Duplicate Payment
- Inadequate Relief Association Bylaws
- Inadequate Internal Controls
- Failure To Maintain A Complete And Accurate Equipment Roster

We are concerned by the relief association's failure to correct those previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

Condition: As disclosed in the prior audit report, the relief association expended funds for the following items during the prior audit period that are not authorized by Act 118:

Date	Check No.	Description	Amount
02/08/11	1283	Fire Company insurance policy premium	\$ 521
02/08/11	1284	Fire Company insurance policy premium	521
03/21/12	EFT	Fire Company insurance policy premium	524
Total			\$ 1,566

A similar condition occurred during the current audit period. The relief association expended funds for the following items during the current audit period that are not authorized by Act 118:

Date	Check No.	Description	Amount
07/11/14	7003	Fire Company insurance policy premium	\$ 573
12/21/15	EFT	Gift cards	520
Total			\$ 1,093

Criteria: Act 118 at 35 Pa.C.S. § 7416(f)(2 and 11) states:

The funds of any volunteer firefighters' relief association may be spent:

- (2) To purchase contracts of insurance which, at a minimum, shall afford financial assistance to active members of the fire service represented by the association against losses due to injury suffered in the fire service and may also provide, in the order named: (i) for payments to the surviving spouse or other dependents of a member in the event of member's death; (ii) for protection of active firefighters against disease; (iii) for replacement or purchase of prosthetic devices such as visual aids, hearing aids, dentures, braces, crutches and the like, where those devices have been lost or damaged while the owner was engaged in the fire service or where the need for those devices arose because of functional impairment attributable to participation in the fire service; (iv) for repair or replacement, if necessary, of articles of clothing or pocket pagers damaged or lost in the course of participation in the fire service; and (v) for disability incurred after service for a minimum of 20 years as a volunteer firefighter.
- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Costs associated with the payment of fire company insurance premiums not for the benefit of members, and gift cards do not qualify as authorized volunteer firefighters' relief association expenditures; consequently, these disbursements are not authorized under Act 118.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected the fact that certain expenditures were not authorized by Act 118.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by Act 118.

Recommendation: We recommend that the relief association be reimbursed \$2,659 for the unauthorized expenditures and that current relief association officials become familiar with Act 118 at 35 Pa.C.S. § 7416(f) to aid them in determining the propriety of future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and, as a result of our audit, the affiliated fire company reimbursed the relief association \$2,659 for the unauthorized expenditures on March 22, 2017.

Auditor's Conclusion: We reviewed documentation verifying that the reimbursement of \$2,659 was received. Continued compliance for expenditures made during the next audit period will be subject to verification through our next audit.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment

Condition: As cited in our prior audit report, the relief association previously expended \$400 for hazardous materials response skills training on October 13, 2008, and the relief association erroneously made a duplicate payment for the same hazardous materials response skills training on November 10, 2008. As such, the second payment is considered an unauthorized disbursement because no goods or services were received for the payment. No corrective action was taken during the current audit period to remedy the situation.

Criteria: Adequate accounting and internal control procedures should be implemented to prevent duplicate payment of invoices.

Cause: Even though notified of this condition during our prior audit, the relief association again neglected to establish adequate internal control procedures that require all invoices or other billing documents to be canceled or otherwise effectively marked to prevent duplicate payments.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Effect: As a result of this erroneous payment, the relief association was unable to use these funds for other general operating expenses or for investment purposes.

Recommendation: We again recommend that the relief association be reimbursed \$400 for the erroneous duplicate payment. The relief association officials should consider contacting the vendor to recover the duplicate payment. In addition, the relief association officials should establish accounting and internal control procedures to monitor future relief association expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and, as a result of our audit, the affiliated fire company reimbursed the relief association \$400 for the duplicate payment on March 22, 2017.

Auditor's Conclusion: We reviewed documentation verifying that the reimbursement of \$400 was received. Continued compliance for expenditures made during the next audit period will be subject to verification through our next audit.

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the relief association do not contain all of the provisions required by Act 118 at 35 Pa.C.S. § 7415(c). Specifically, the bylaws do not address the procedures for approval and payment of expenditures, investment of funds, and the sale of investments. A similar condition was noted in our prior audit reports.

Criteria: As previously disclosed, Act 118 at 35 Pa.C.S. § 7415(c)(6) states, that the relief association's bylaws shall:

Establish procedures for the approval and payment of expenditures, investment of funds and sale of investments.

Cause: Even though notified of this condition during our prior audits, relief association officials again neglected to amend the relief association bylaws to meet the bylaw provisions required by Act 118.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may have conducted its affairs without proper authorization.

Recommendation: We again recommend that the relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 118 and properly authorize the operating procedures of the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct those previously reported audit findings and strongly encourage timely implementation of the recommendations noted in this audit report.

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Inadequate Internal Controls

Condition: As disclosed in the prior audit report, the relief association failed to establish adequate internal controls resulting in significant internal control weaknesses during the prior audit period. Similar internal control weaknesses continued to exist during the current audit period as follows:

- Unauthorized expenditures were again made during the current period (See Finding No. 1).
- Unauthorized expenditures made during the prior audit period were not reimbursed to the relief association during the current audit period (See Finding No. 1).
- A duplicate payment made during the prior audit period was not reimbursed to the relief association (See Finding No. 2).
- Relief association bylaws were inadequate (See Finding No. 3).
- All financial related activities were not presented, discussed, and approved at relief association meetings (See Finding No. 6).
- Periodic physical inventories of relief association-owned equipment were not performed.
- Electronic bill paying services were utilized by the relief association without formal written procedures established to govern this practice.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

.... must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, Article 6, Sections 3 and 4 of the relief association's bylaws states, in part:

- The Secretary shall keep a true and correct record of all proceedings at the meetings, and at the expiration of his term in office shall deliver to his successor all records in his possession, and
- The Treasurer shall keep a true and correct record of all receipts and expenditures of the Association and shall make a report of the condition of the treasury at quarterly meetings of the Association or upon approval of weekly benefits recommended by the Board of Directors, and at the expiration of his office shall deliver his successor all books, records and funds in his possession.

Furthermore, prudent business practice dictates that:

- All expenditures are authorized and allowable.
- Duplicate payments are not made.
- Relief association bylaws contain all the requirements of current applicable state laws.
- All purchases shall be presented to the association membership for discussion and approval.
- Periodic physical inventories of equipment owned.
- Relief Associations pay their expenditures in accordance with their established procedures.

Cause: Even though notified of these conditions during prior audits, relief association officials again neglected to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions and indicated that they were unaware of the ineffectiveness of the relief association's internal control system.

Effect: The continued failure to establish adequate internal controls prevented the relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Recommendation: We again recommend that relief association officials adopt internal control procedures which will require the following:

- Approval of only authorized expenditures.
- Prohibition of duplicate payments.
- Updates to relief association bylaws to include all mandatory required provisions.
- Presentation, discussion, and approval of financial activities at relief association meetings.
- Maintenance of detailed meeting minutes.
- Formalized procedures to govern the ability to pay expenditures electronically.
- Periodic physical inspections of equipment owned.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct those previously reported audit findings and strongly encourage timely implementation of the recommendations noted in this audit report.

Finding No. 5 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

Condition: As disclosed in the prior audit report, the relief association did not maintain a complete and accurate roster of equipment owned by the relief association. Although a listing of relief association owned equipment was provided during the current audit period, this listing was incomplete and did not accurately identify all of the equipment owned by the relief association. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, nor whether such inventory accounted for all equipment owned by the relief association.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Criteria: As previously disclosed, prudent business practice dictates that the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's equipment. A cumulative equipment roster of all relief association equipment should include all of the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers
- Serial numbers, if applicable
- Current locations of items
- Final dispositions of sold or damaged equipment
- Evidence of the performance and results of an annual physical inventory

Cause: Even though notified of this condition during our prior audit, relief association officials again failed to establish adequate internal control procedures over equipment by requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The continued failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

Recommendation: We again recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct those previously reported audit findings and strongly encourage timely implementation of the recommendations noted in this audit report.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Inadequate Minutes Of Meetings

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 118 and the relief association's established bylaws. Specifically, although relief association bylaws call for quarterly meetings to be held, the relief association only provided eight of the 12 required quarterly meeting minutes for the current audit period.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

Cause: Relief association officials neglected to maintain detailed minutes of meetings as required by Act 118 and the relief association's bylaws.

Effect: Without detailed minutes of meetings, evidence that relief association business was presented before the membership for approval does not exist.

Recommendation: We recommend that the relief association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
SUPPLEMENTARY FINANCIAL INFORMATION
CASH AND INVESTMENT BALANCES
AS OF DECEMBER 31, 2015

Cash	\$ 45,122
Fair Value of Investments	<u>16,619</u>
Total Cash and Investments	<u><u>\$ 61,741</u></u>

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
SUPPLEMENTARY FINANCIAL INFORMATION
SUMMARY OF EXPENDITURES
FOR THE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2015

Expenditures:

Benefit Services:

Insurance premiums	\$ 13,589
Tokens of sympathy and goodwill	541
Total Benefit Services	\$ 14,130

Fire Services:

Equipment purchased	\$ 78,290
Equipment maintenance	7,676
Training expenses	6,223
Total Fire Services	\$ 92,189

Administrative Services:

Other administrative expenses	\$ 4,670
Bond premiums	250
Total Administrative Services	\$ 4,920

Other Expenditures:

Miscellaneous	\$ 380
Unauthorized expenditures	1,093
Total Other Expenditures	\$ 1,473

Total Expenditures

\$ 112,712

THE VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF THE OGDEN FIRE CO. NO. 1
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

The Volunteer Firemen's Relief Association Of The Ogden Fire Co. No. 1 Governing Body:

Mr. William Robinson
President

Mr. Craig Small
Vice President

Ms. Fran Bradley
Secretary

Mr. Tom Robinson
Treasurer

A report was also distributed to the following municipality, which allocated foreign fire insurance tax monies to this relief association:

Mr. Goerge L. Needles
Secretary
Upper Chichester Township

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.