



**MONTGOMERY COUNTY
46-000**

**LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
EXAMINATION REPORT**

**FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Barry J. Schoch, P.E.
Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-991 With Adjustments for the Liquid Fuels Tax Fund and the Reports of Act 44 Tax Fund With Adjustments of Montgomery County for the period January 1, 2011 to December 31, 2012. The county's management is responsible for the Forms MS-991 and the Reports of Act 44 Tax Fund. Our responsibility is to express an opinion on the Forms MS-991 With Adjustments and the Reports of Act 44 Tax Fund With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting Montgomery County's Forms MS-991 and Reports of Act 44 Tax Fund for the period January 1, 2011 to December 31, 2012 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each county's Liquid Fuels Tax Fund to ensure that funds received are expended in accordance with applicable laws and regulations. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 403 of *The Fiscal Code*.

As described in Note 4, the adjustments included on the Reports of Act 44 Tax Fund With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

In our opinion, the Forms MS-991 With Adjustments and the Reports of Act 44 Tax Fund With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund and Act 44 Tax Fund of Montgomery County for the period January 1, 2011 to December 31, 2012, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Forms MS-991 and the Reports of Act 44 Tax Fund and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Forms MS-991 and the Reports of Act 44 Tax Fund are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms MS-991 and the Reports of Act 44 Tax Fund or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Montgomery County's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of Montgomery County's Forms MS-991 and the Reports of Act 44 Tax Fund that is more than inconsequential will not be prevented or detected by Montgomery County's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Forms MS-991 and the Reports of Act 44 Tax Fund:

- Idle Funds Held In A Noninterest-Bearing Account - Recurring.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Forms MS-991 and the Reports of Act 44 Tax Fund will not be prevented or detected by Montgomery County's internal control. Our consideration of the internal control over reporting on the Forms MS-991 and the Reports of Act 44 Tax Fund would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is not a material weakness.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

This report is intended solely for the information and use of the Pennsylvania Department of Transportation and the management of Montgomery County and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

August 27, 2013

EUGENE A. DEPASQUALE
Auditor General

CONTENTS

	<u>Page</u>
Background	1
Financial Section:	
2011 Form MS-991 With Adjustments	2
2012 Form MS-991 With Adjustments	3
2011 Report Of Act 44 Tax Fund With Adjustments.....	4
2012 Report Of Act 44 Tax Fund With Adjustments.....	5
Notes To Forms MS-991 And Reports Of Act 44 Tax Fund With Adjustments	6
Finding And Recommendation:	
Finding - Idle Funds Held In A Noninterest-Bearing Account - Recurring.....	11
Comment.....	12
Summary Of Exit Conference.....	13
Report Distribution	14

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Background

The Vehicle Code makes provisions and provides funding for County Liquid Fuels and Act 44 Programs. The Pennsylvania Department of Transportation has regulatory administration and oversight of the funds supporting these county programs. Counties are required to comply with those provisions and to report annually.

The Vehicle Code imposes a state tax on liquid fuels and fuels used or sold and delivered by distributors within the Commonwealth (75 Pa. C.S. § 9004(a)). One-half cent of the tax collected on each gallon of liquid fuels is deposited in the Commonwealth's Liquid Fuels Tax Fund. The Vehicle Code further provides for the disposition and use of this tax, including the allocations to counties in June and December of each year to fund construction, reconstruction, maintenance and repair of county roads, streets and bridges. The allocation to the respective counties is made in the ratio that the average amount returned to each county during the three preceding years bears to the average amount returned to all counties during the three preceding years (75 Pa C.S. § 9010).

The Vehicle Code, as recently amended by Act 44 of 2007 (July 18, 2007, P.L.169), requires the Pennsylvania Turnpike Commission to make annual contributions for the benefit of the Pennsylvania Department of Transportation's Motor License Fund, and further requires the Department of Transportation to distribute \$5,000,000 of the annual contribution to counties (75 Pa. C.S. § 8915.6). The annual distribution to counties is determined based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
2011 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2011	\$ 99,271.76	\$ -	\$ 99,271.76
<u>Receipts:</u>			
State allocations	1,243,407.30	-	1,243,407.30
Interest (Note 3)	.63	-	.63
Reimbursable agreements	-	-	-
Miscellaneous (Note 5)	636,802.16	-	636,802.16
Accounts receivable	-	-	-
Total receipts	<u>1,880,210.09</u>	<u>-</u>	<u>1,880,210.09</u>
Total funds available	<u>1,979,481.85</u>	<u>-</u>	<u>1,979,481.85</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	1,429,514.30	-	1,429,514.30
Administrative	124,340.73	-	124,340.73
Grants to political subdivisions	-	-	-
Accounts payable	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>1,553,855.03</u>	<u>-</u>	<u>1,553,855.03</u>
Balance, December 31, 2011	425,626.82	-	425,626.82
Unpaid encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered balance, December 31, 2011	<u><u>\$ 425,626.82</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 425,626.82</u></u>

Notes To Forms MS-991 And Reports Of Act 44 Tax Fund With Adjustments are an integral part of this report.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
2012 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2012	\$ 425,626.82	\$ -	\$ 425,626.82
<u>Receipts:</u>			
State allocations	1,313,679.56	-	1,313,679.56
Interest (Note 3)	.52	-	.52
Reimbursable agreements	-	-	-
Miscellaneous (Note 5)	44,378.67	-	44,378.67
Accounts receivable	-	-	-
Total receipts	<u>1,358,058.75</u>	<u>-</u>	<u>1,358,058.75</u>
Total funds available	<u>1,783,685.57</u>	<u>-</u>	<u>1,783,685.57</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	1,244,974.22	-	1,244,974.22
Administrative	131,367.49	-	131,367.49
Grants to political subdivisions	-	-	-
Accounts payable	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>1,376,341.71</u>	<u>-</u>	<u>1,376,341.71</u>
Balance, December 31, 2012	407,343.86	-	407,343.86
Unpaid encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered balance, December 31, 2012	<u><u>\$ 407,343.86</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 407,343.86</u></u>

Notes To Forms MS-991 And Reports Of Act 44 Tax Fund With Adjustments are an integral part of this report.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
2011 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2011	\$ 620,234.11	\$ -	\$ 620,234.11
<u>Receipts:</u>			
Act 44 Funds	225,512.35	-	225,512.35
Interest	-	-	-
Reimbursable Agreement Receipts	-	-	-
Miscellaneous Receipts	-	-	-
Accounts receivable	-	-	-
Total receipts	<u>225,512.35</u>	<u>-</u>	<u>225,512.35</u>
Total funds available	<u>845,746.46</u>	<u>-</u>	<u>845,746.46</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	465,620.44	-	465,620.44
Accounts payable	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>465,620.44</u>	<u>-</u>	<u>465,620.44</u>
Balance, December 31, 2011	<u><u>\$ 380,126.02</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 380,126.02</u></u>

Notes To Forms MS-991 And Reports Of Act 44 Tax Fund With Adjustments are an integral part of this report.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
2012 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Balance, January 1, 2012	\$ 380,126.02	\$ -	\$ 380,126.02
<u>Receipts:</u>			
Act 44 Funds	223,398.09	-	223,398.09
Interest	-	-	-
Reimbursable Agreement Receipts	-	-	-
Miscellaneous Receipts	55,120.79	(1.90)	55,118.89
Accounts receivable	-	-	-
Total receipts	<u>278,518.88</u>	<u>(1.90)</u>	<u>278,516.98</u>
Total funds available	<u>658,644.90</u>	<u>(1.90)</u>	<u>658,643.00</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	163,633.66	(1.90)	163,631.76
Accounts payable	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>163,633.66</u>	<u>(1.90)</u>	<u>163,631.76</u>
Balance, December 31, 2012	<u><u>\$ 495,011.24</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 495,011.24</u></u>

Notes To Forms MS-991 And Reports Of Act 44 Tax Fund With Adjustments are an integral part of this report.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND AND ACT 44 TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

1. Criteria

A. *The Vehicle Code* prescribes criteria for liquid fuels program funds (75 Pa C.S. § 9010). The Pennsylvania Department of Transportation's *Publication 9* provides more specific policies and procedures to counties for the administration and reporting of the liquid fuels program funds. In the event of any discrepancies between the two, the legislation governs.

(1) Funds received by the counties must be deposited in a special fund designated as the County Liquid Fuels Tax Fund and no other money may be deposited and commingled. Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- construction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law;
- property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- construction, reconstruction, operation and maintenance of publicly owned ferryboat operations;
- interest and principal payments on road, bridge, or publicly owned ferryboat operation bonds or sinking fund charges;
- acquisition, maintenance, repair and operation of traffic signs and signals;
- erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;
- indirect costs, including benefit costs, overhead and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county; and

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND AND ACT 44 TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

1. Criteria (Continued)

- individual vehicle liability insurance for equipment purchased under the fund, not to exceed 10 percent of the yearly allocation to the county.
- (3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation. And, counties may not allocate money from the special fund to political subdivisions within the county until the application and the contracts or plans for the proposed expenditures have been made on a form prescribed by the Pennsylvania Department of Transportation.
- (4) Counties may encumber current funds for future road and bridge construction, reconstruction, and maintenance projects including viable municipal projects. Counties must redistribute any unencumbered balance in the special fund to political subdivisions if the unencumbered balance is more than the county's receipts during the preceding twelve month period.
- (5) Counties must submit a report to the Pennsylvania Department of Transportation by January 15 for the period ending December 31 on prescribed Form MS-991, The Report of County Liquid Fuels Tax Fund, showing the receipts and expenditures of the money received by the county from the Commonwealth. Upon failure to file the report or instances of any non-compliant payments, allocations, or expenditures, the Pennsylvania Department of Transportation will withhold further funding until the delinquent report is filed, the money is allocated, or the expenditures for the prior 12 months are approved.
- B. *The Vehicle Code*, as recently amended by Act 44 of 2007 (July 18, 2007, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Pennsylvania Turnpike Commission's annual contribution of \$5,000,000 to the Commonwealth's Motor License Fund. The County's Act 44 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND AND ACT 44 TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

1. Criteria (Continued)

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Report of County Liquid Fuels Tax Fund With Adjustments and the Report of Act 44 Tax Fund With Adjustments do not constitute complete financial presentations of the county's assets, liabilities, expenses, and fund balance but include the receipts, expenditures, and fund balances of the County Liquid Fuels Tax Fund and the County Act 44 Tax Fund, respectively.

The Pennsylvania Department of Transportation prescribes that the county report the following on the MS-991 form, *Report of County Liquid Fuels Tax Fund*:

- A. The balance in the County Liquid Fuels Tax Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

Refer to the related Notes: Note 3, Interest Earnings; Note 5, Miscellaneous Receipts.
- C. Accounts receivable (to be realized within 60 days of the year end).
- D. Total Liquid Fuels Tax funds available for expenditure and encumbrances.
- E. Expenditures for county-owned roads, highways, and bridges.
- F. Accounts payable (accrued wages, accrued payroll taxes, and accounts payable vendors to be realized within 60 days of the year end).
- G. The balance in the fund at the close of the report calendar year.
- H. Encumbered and unencumbered balances on hand at the close of the report calendar year.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND AND ACT 44 TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

2. Deposits

The County Code, Title 16 P.S § 17067, authorizes the county to deposit its funds in the following:

- Deposits in savings accounts or time deposits, other than certificates of deposit or share accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance. For any amount above the insured maximum, the depository shall pledge approved collateral.
- Certificates of deposit from institutions having their principal place of business in or outside the Commonwealth of Pennsylvania that are insured by the FDIC or other like insurance. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets. Certificates of deposit may not exceed 20 percent of a bank's total capital surplus or 20 percent of a savings and loan's or savings bank's assets minus liabilities.

Deposits consist of receipts and deposits in financial institutions. Pennsylvania statutes require all deposits to be insured and, for any amount above the insured maximum, to be secured with approved collateral as defined.

There were no deposits exposed to custodial credit risk as of December 31, 2012. Custodial credit risk, as defined by GASB No. 40, includes deposits that are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the county's name.

Fund Balance

The fund balance for the Liquid Fuels Tax Fund consists of the following:

Cash	\$407,343.86
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The fund balance for the Act 44 Tax Fund consists of the following:

Cash	\$495,011.24
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MONTGOMERY COUNTY
LIQUID FUELS TAX FUND AND ACT 44 TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

3. Interest Earnings

Our examination disclosed that the county deposited idle liquid fuels tax money in interest-bearing accounts which earned \$.63 during 2011, and \$.52 during 2012, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2012 Report Of Act 44 Tax Fund

An adjustment of \$(1.90) was made to “Miscellaneous Receipts” because these receipts were understated.

An adjustment of \$(1.90) was made to “Maintenance and repair” because these expenditures were overstated.

5. Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Liquid Fuels Tax Fund during the examination period:

Source	Description	2011	2012
General Fund	Grant	\$578,620.16	\$ 261.66
Various	Permit fees	51,914.98	22,653.33
Commonwealth of Pennsylvania	Severe weather assistance	-	12,363.68
Insurance company	Reimbursement for damages	6,088.85	3,300.00
Commonwealth of Pennsylvania	Turnback allocation	-	5,800.00
General Fund	Reimbursement for materials	178.17	-
Totals		\$636,802.16	\$44,378.67

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
FINDING AND RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Finding - Idle Funds Held In A Noninterest-Bearing Account - Recurring

We cited the county for idle funds held in a noninterest-bearing account in our prior report for the period January 1, 2008 to December 31, 2010. However, our examination, once again, disclosed that liquid fuels tax money and Act 44 tax money in excess of current needs were deposited in noninterest-bearing checking accounts from January 1, 2011 to December 31, 2012 with an average balance of \$678,936.63 for the Liquid Fuels Tax Fund and \$380,000.00 for the Act 44 Tax Fund.

Sound fiscal management requires that money in excess of current needs be deposited in interest-bearing accounts, certificates of deposit, or other investments as outlined in Section 1706 of *The County Code* as published by the Local Government Commission.

If the county had invested the liquid fuels tax funds in interest-bearing accounts, certificates of deposit, or other investments outlined in Section 1706 of *The County Code* as published by the Local Government Commission, additional money would have been earned for road maintenance and repairs.

This condition occurred because the county failed to comply with our prior examination recommendation to deposit Liquid Fuels Tax Fund monies into an interest-bearing account.

Recommendation

We again recommend that the county officials reassess their fiscal policy and consider investing money in excess of current needs in investments outlined in Section 1706 of *The County Code* as published by the Local Government Commission.

Management's Response

The first deputy controller stated:

We agree with the finding.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the county comply with our recommendation.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
COMMENT
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

Comment - Summary Of Prior Examination Recommendation

In our prior report we recommended that in the future, the county limit all indirect/administrative costs charged to the Liquid Fuels Tax Fund to the 10 percent maximum permitted by the Liquid Fuels and Fuels Tax Act.

During our current examination we noted that the county complied with our recommendation.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

An exit conference was held August 27, 2013. Those participating were:

MONTGOMERY COUNTY

Mr. Randy Schaible, First Deputy Controller

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Matthew R. Hotchkiss, Auditor

The results of the examination were presented and discussed in their entirety.

MONTGOMERY COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2011 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable Barry J. Schoch, P.E.
Secretary
Department of Transportation

Montgomery County
1 Montgomery Plaza
P.O. Box 311
Norristown, PA 19404

The Honorable Josh Shapiro

Chairman of the Board of Commissioners

The Honorable Leslie S. Richards

Vice-Chairperson of the Board of Commissioners

Mr. Randy Schaible

First Deputy Controller

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.