

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
04-408

LIQUID FUELS TAX FUND  
EXAMINATION REPORT

FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006



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BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

Background

The Liquid Fuels Tax Municipal Allocation Law, Title 72 P.S. § 2615.5, provides municipalities other than counties (townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state, and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

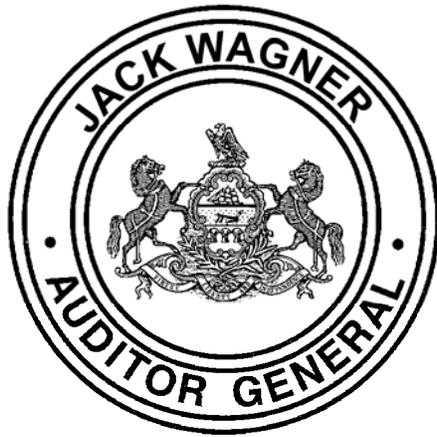
*The Vehicle Code*, Title 75 P.S. § 9511, provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the Liquid Fuels Tax Fund money and annual maintenance payments that it receives into a special fund called the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In this case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. To qualify for its annual allocation, each municipality shall submit the following documents and information to the Department of Transportation:

1. Evidence that the treasurer is bonded in accordance with the law, or that its treasurer is a bank requiring no bond by January 31 of each year.
2. A report indicating the manner in which its liquid fuels tax allocation was expended in the previous year (Form MS-965) by January 31 of each year.
3. A report of elected and appointed officials by January 31 of each year.
4. A Survey of Financial Condition by March 15 of each year.

Department of Transportation *Publication 9* contains the policies and procedures that govern the use of Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.



## Independent Auditor's Report

The Honorable Allen D. Biehler, P.E.  
Secretary  
Department of Transportation  
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Borough of Darlington, Beaver County, for the two years ended December 31, 2006. The municipality's management is responsible for the Forms MS-965. Our responsibility is to express an opinion on the Forms MS-965 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 the Borough of Darlington, Beaver County's Forms MS-965 for the two years ended December 31, 2006 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 municipality'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 Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

In our opinion, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Borough of Darlington, Beaver County, for the two years ended December 31, 2006, 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-965 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-965 is 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-965 or on compliance and other matters; accordingly, we express no such opinion. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards* and that finding, along with the views of management, is described in the Findings and Recommendations section of this report as Finding No. 2. We also noted an other matter which is described, along with the views of management, in the Findings and Recommendations section of this report as Finding No. 1.

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

July 17, 2007

JACK WAGNER  
Auditor General

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2005 FORM MS-965 – SECTION 1  
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u>                      | <u>Reported</u>        | <u>Adjustments</u> | <u>Adjusted<br/>Amount</u> |
|---|------------------------|--------------------|----------------------------|
| Major equipment purchases                       | \$ -                   | \$ -               | \$ -                       |
| Minor equipment purchases                       | -                      | -                  | -                          |
| Agility projects                                | -                      | -                  | -                          |
| Cleaning streets and gutters                    | -                      | -                  | -                          |
| Winter maintenance services                     | -                      | -                  | -                          |
| Traffic control devices                         | -                      | -                  | -                          |
| Street lighting                                 | -                      | -                  | -                          |
| Storm sewers and drains                         | -                      | -                  | -                          |
| Repairs of tools and machinery                  | -                      | -                  | -                          |
| Maintenance and repair of<br>roads and bridges  | 8,197.00               | -                  | 8,197.00                   |
| Highway construction and<br>rebuilding projects | -                      | -                  | -                          |
| Miscellaneous (Bank service charges)            | 15.25                  | -                  | 15.25                      |
| <br>Total (To Section 2, Line 5)                | <br><u>\$ 8,212.25</u> | <br><u>\$ -</u>    | <br><u>\$ 8,212.25</u>     |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2005 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

| <u>Fund Balance</u>                  | <u>Reported</u>            | <u>Adjustments</u> | <u>Adjusted<br/>Amount</u> |
|--------------------------------------|----------------------------|--------------------|----------------------------|
| 1. Balance, January 1, 2005          | \$ 10,064.72               | \$ -               | \$ 10,064.72               |
| Receipts:                            |                            |                    |                            |
| 2. State allocation                  | 6,092.09                   | -                  | 6,092.09                   |
| 2a. Turnback allocation              | -                          | -                  | -                          |
| 2b. Interest on investments (Note 3) | 61.19                      | -                  | 61.19                      |
| 2c. Miscellaneous (Note 5)           | 3,315.09                   | -                  | 3,315.09                   |
| 3. Total receipts                    | <u>9,468.37</u>            | <u>-</u>           | <u>9,468.37</u>            |
| 4. Total funds available             | <u>19,533.09</u>           | <u>-</u>           | <u>19,533.09</u>           |
| 5. Expenditures (Section 1)          | <u>8,212.25</u>            | <u>-</u>           | <u>8,212.25</u>            |
| 6. Balance, December 31, 2005        | <u><u>\$ 11,320.84</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 11,320.84</u></u> |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2005 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

| <u>Equipment Balance</u>  | <u>Reported</u>    | <u>Adjustments<br/>(Note 4)</u> | <u>Adjusted<br/>Amount</u> |
|---|--------------------|---------------------------------|----------------------------|
| 1. Prior year equipment balance   | \$ 7,539.17        | \$ 1,163.92                     | \$ 8,703.09                |
| 2. Add: Current year equipment allocation<br>(20% of Lines 2 + 2a, Section 2)   | 1,218.42           | -                               | 1,218.42                   |
| 3. PENNDOT approved<br>adjustments  | -                  | -                               | -                          |
| 4. Total funds available for<br>equipment acquisition   | 8,757.59           | 1,163.92                        | 9,921.51                   |
| 5. Less: Major equipment<br>expenditures  | -                  | -                               | -                          |
| 6. Remainder  | <u>8,757.59</u>    | <u>1,163.92</u>                 | <u>9,921.51</u>            |
| 7. Equipment balance available<br>for subsequent year (Lesser<br>of Line 6 or Section 2 balance,<br>but not less than zero) | <u>\$ 8,757.59</u> | <u>\$ 1,163.92</u>              | <u>\$ 9,921.51</u>         |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 FORM MS-965 – SECTION 1  
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u>                      | <u>Reported</u>    | <u>Adjustments</u> | <u>Adjusted<br/>Amount</u> |
|---|--------------------|--------------------|----------------------------|
| Major equipment purchases                       | \$ -               | \$ -               | \$ -                       |
| Minor equipment purchases                       | -                  | -                  | -                          |
| Agility projects                                | -                  | -                  | -                          |
| Cleaning streets and gutters                    | -                  | -                  | -                          |
| Winter maintenance services                     | -                  | -                  | -                          |
| Traffic control devices                         | -                  | -                  | -                          |
| Street lighting                                 | -                  | -                  | -                          |
| Storm sewers and drains                         | -                  | -                  | -                          |
| Repairs of tools and machinery                  | -                  | -                  | -                          |
| Maintenance and repair of<br>roads and bridges  | -                  | -                  | -                          |
| Highway construction and<br>rebuilding projects | -                  | -                  | -                          |
| Miscellaneous (Bank service charges)            | 6.00               | -                  | 6.00                       |
| <br>Total (To Section 2, Line 5)                | <br><u>\$ 6.00</u> | <br><u>\$ -</u>    | <br><u>\$ 6.00</u>         |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

| <u>Fund Balance</u>                  | <u>Reported</u>     | <u>Adjustments</u> | <u>Adjusted<br/>Amount</u> |
|--------------------------------------|---------------------|--------------------|----------------------------|
| 1. Balance, January 1, 2006          | \$ 11,320.84        | \$ -               | \$ 11,320.84               |
| Receipts:                            |                     |                    |                            |
| 2. State allocation                  | 6,782.58            | -                  | 6,782.58                   |
| 2a. Turnback allocation              | -                   | -                  | -                          |
| 2b. Interest on investments (Note 3) | 115.46              | -                  | 115.46                     |
| 2c. Miscellaneous                    | -                   | -                  | -                          |
| 3. Total receipts                    | 6,898.04            | -                  | 6,898.04                   |
| Mathematical error                   | (6,782.58)          | 6,782.58           | -                          |
| 4. Total funds available             | 11,436.30           | 6,782.58           | 18,218.88                  |
| 5. Expenditures (Section 1)          | 6.00                | -                  | 6.00                       |
| 6. Balance, December 31, 2006        | <u>\$ 11,430.30</u> | <u>\$ 6,782.58</u> | <u>\$ 18,212.88</u>        |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

| <u>Equipment Balance</u>  | <u>Reported</u>     | <u>Adjustments<br/>(Note 4)</u> | <u>Adjusted<br/>Amount</u> |
|---|---------------------|---------------------------------|----------------------------|
| 1. Prior year equipment balance   | \$ 8,757.59         | \$ 1,163.92                     | \$ 9,921.51                |
| 2. Add: Current year equipment allocation<br>(20% of Lines 2 + 2a, Section 2)   | 1,356.52            | -                               | 1,356.52                   |
| 3. PENNDOT approved<br>adjustments  | -                   | -                               | -                          |
| 4. Total funds available for<br>equipment acquisition   | 10,114.11           | 1,163.92                        | 11,278.03                  |
| 5. Less: Major equipment<br>expenditures  | -                   | -                               | -                          |
| 6. Remainder  | <u>10,114.11</u>    | <u>1,163.92</u>                 | <u>11,278.03</u>           |
| 7. Equipment balance available<br>for subsequent year (Lesser<br>of Line 6 or Section 2 balance,<br>but not less than zero) | <u>\$ 10,114.11</u> | <u>\$ 1,163.92</u>              | <u>\$ 11,278.03</u>        |

Notes to Forms MS-965 With Adjustments are an integral part of this report.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

1. Criteria

Section 1

This section of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment that cost in excess of \$4,000.00.
- Minor equipment purchases are purchases of road machinery and road equipment that cost \$4,000.00 or less.
- Agility projects are exchanges of services with the Department of Transportation.

Section 2

This section of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is generally received from the Department of Transportation during the first week in April of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- The turnback allocation is generally received from the Department of Transportation during the first week in April of each year. A municipality receives a yearly turnback allocation based on road mileage for all roads that were transferred to the municipality from the Commonwealth of Pennsylvania through the Highway Transfer Program.
- Expenditures include the total transferred from Section 1.

Section 3

This section of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

1. Criteria (Continued)

Section 3 (Continued)

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.

Basis Of Presentation

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Forms MS-965 have been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Forms MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Forms MS-965 With Adjustments are prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

1. Criteria (Continued)

General Fixed Assets

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

2. Deposits

*The Borough Code*, Title 53 P.S § 46316, authorizes the borough 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 purchased from institutions insured by the FDIC or other like insurance to the extent that such accounts are so insured. 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 a financial institution. 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, 2006. 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 municipality's name.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2006 consists of the following:

|      |                    |
|------|--------------------|
| Cash | <u>\$18,212.88</u> |
|------|--------------------|

3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned \$61.19 during 2005, and \$115.46 during 2006, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2005 - Section 3

An adjustment of \$1,163.92 was made to "Prior year equipment balance" because of prior report adjustments that were not carried forward in the equipment balance.

2006 - Section 3

An adjustment of \$1,163.92 was made to "Prior year equipment balance" to reflect the adjustment made to the equipment balance in 2005 - Section 3.

5. Miscellaneous Receipts

On February 18, 2005, the municipality transferred \$3,315.09 from its General Fund to its Liquid Fuels Tax Fund as a grant.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

Finding No. 1 - Late Receipt Of Allocation

Our examination disclosed that the 2006 Liquid Fuels Tax Fund allocation, which should have been distributed during the first week of April of that year, was not received until December 4, 2006, because the municipality failed to comply with Department of Transportation Regulation 449.12, which requires the timely filing of particular documents and information, among them:

- Evidence that its treasurer is bonded in accordance with the law or that its treasurer is a bank requiring no bond.
- A report indicating the manner in which its Liquid Fuels Tax Fund was expended in the preceding year.
- Survey of financial condition.
- Roster of municipal officials.

Because the municipality failed to file documents and information timely as noted above, the municipality did not have use of the allocation for more than eight months. Furthermore, had the allocation been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

Recommendation

We recommend that, in the future, the municipality comply with Department of Transportation Regulation 449.12 to ensure that the allocations are received during the first week in April as outlined above.

Management's Response

The secretary/treasurer stated:

The former secretary/treasurer did not file the proper paperwork on time.

Auditor's Conclusion

The borough officials should ensure that all documents and information are filed timely.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

Finding No. 2 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks

Our examination disclosed that the imaging of canceled checks from the bank for the Liquid Fuels Tax Fund account was not acceptable because the bank provides only an image of the front side of the canceled checks. For us to properly complete our examination testing, we have to examine the front and the back of the canceled checks.

Good internal controls and the Commonwealth of Pennsylvania Management Directive 210.11, dated June 16, 1997, require that imaging systems comply with the provisions of the Internal Revenue Service (IRS) procedures for record keeping with electronic imaging. To be acceptable, the documents provided by the system must meet IRS procedures governing size, content, format, and pattern. Those procedures require that all images produced by the imaging system exhibit a high degree of legibility and readability when displayed on paper. Legibility includes the ability to identify all letters and numerals positively and quickly. Readability includes the ability to recognize a group of letters or numerals as words or completed numbers. Imaged documents must include the front and back of a document in which both the front and back are used.

Further, good internal controls ensure that by having a municipal official review the front and back of the canceled checks, any errors or irregularities can be detected on a timely basis.

Without this control, the potential exists for errors or irregularities to go undetected for long periods of time.

The municipality obtained and provided us with copies of the backs of the canceled checks requested for examination.

Recommendations

We recommend that the municipal officials obtain images of the front and back of canceled checks in accordance with Directive 210.11. Additionally, municipal officials should review the front and back of each canceled check for any errors or irregularities.

We further recommend that, if the municipality's financial institution's check imaging process does not comply with Directive 210.11, original documentation must be obtained.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

Finding No. 2 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The  
Back Of The Checks (Continued)

Management's Response

The secretary/treasurer stated:

We are working with the bank to get the back of the checks copied.

Auditor's Conclusion

During our next examination, we will determine if the municipality complied with our recommendation.

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

An exit conference was held July 17, 2007. Those participating were:

BOROUGH OF DARLINGTON

Ms. Sonya L. Ott, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Paul Palombo, Auditor

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

BOROUGH OF DARLINGTON  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Allen D. Biehler, P.E.  
Secretary  
Department of Transportation

Borough of Darlington  
Beaver County  
236 Second Street  
P.O. Box 8  
Darlington, PA 16115

The Honorable Dal Watterson

President of Council

Ms. Sonya L. Ott

Secretary/Treasurer

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).