TOWNSHIP OF EDEN
LANCASTER COUNTY
36-216

LIQUID FUELS TAX FUND
EXAMINATION REPORT

FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

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TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

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.

JACK WAGNER

AUDITOR GENERAL

Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018

JACK WAGNER
AUDITOR GENERAL

Independent Auditor's Report

Mr. Barry J. Schoch
Acting Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Eden, Lancaster County, for the two years ended December 31, 2009. 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 Township of Eden, Lancaster County's Forms MS-965 for the two years ended December 31, 2009 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.

As discussed in Finding No. 1, on November 11, 2009, the municipality improperly expended $1,535.31 from its Liquid Fuels Tax Fund for the purchase of fuel. Included in that amount was an invoice for $337.80 that was addressed to another business. That fuel was not used by the municipality and therefore should not have been paid by the municipality. Additionally as discussed in Finding No. 2, the municipality expended $24,396.19 of Liquid Fuels Tax Fund money for road construction project No. C-08-36216-69. Final payment was made on this project on August 11, 2009, although a Final Completion Report Form MS-999 was not filed with the Department of Transportation as of the date of this report. Furthermore, as discussed in Finding No. 3, the municipality expended $2,587.76 from the Liquid Fuels Tax Fund for 4 inch single yellow line painting, which is a nonpermissible expenditure.

In our opinion, except for the matters discussed in the preceding paragraph, 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 Township of Eden, Lancaster County, for the two years ended December 31, 2009, 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 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-965 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 the Township of Eden, Lancaster 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 the Township of Eden, Lancaster County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Township of Eden, Lancaster 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-965:

- Municipality Improperly Paid Invoice.

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-965 will not be prevented or detected by the Township of Eden, Lancaster County's internal control. Our consideration of the internal control over reporting on the Forms MS-965 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 a material weakness.

The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Failure To Timely Submit Final Completion Report.

- Nonpermissible Expenditure.

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

September 22, 2010

JACK WAGNER
Auditor General

JACK WAGNER

AUDITOR GENERAL

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	412.30	-	412.30
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	288.04	-	288.04
Maintenance and repair of roads and bridges	65,941.55	-	65,941.55
Highway construction and rebuilding projects	34,309.72	-	34,309.72
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	$ 100,951.61	$ -	$ 100,951.61

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2008	$ 512.47	$ -	$ 512.47
Receipts:			
2. State allocation	71,512.34	-	71,512.34
2a. Turnback allocation	23,360.00	-	23,360.00
2b. Interest on investments (Note 3)	886.84	-	886.84
2c. Miscellaneous (Note 5)	5,682.59	-	5,682.59
3. Total receipts	101,441.77	-	101,441.77
4. Total funds available	101,954.24	-	101,954.24
5. Expenditures (Section 1)	100,951.61	-	100,951.61
6. Balance, December 31, 2008	$ 1,002.63	$ -	$ 1,002.63

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 512.47	$ -	$ 512.47
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	18,974.47	-	18,974.47
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	19,486.94	-	19,486.94
5. Less: Major equipment expenditures	-	-	-
6. Remainder	19,486.94	-	19,486.94
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 1,002.63	$ -	$ 1,002.63

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments (Note 4)	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	653.49	-	653.49
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	2,458.64	-	2,458.64
Maintenance and repair of roads and bridges	80,804.03	(14,728.03)	66,076.00
Highway construction and rebuilding projects	-	14,728.03	14,728.03
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	$ 83,916.16	$ -	$ 83,916.16

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2009	$ 1,002.63	$ -	$ 1,002.63
Receipts:			
2. State allocation	68,823.31	-	68,823.31
2a. Turnback allocation	23,360.00	-	23,360.00
2b. Interest on investments (Note 3)	189.81	-	189.81
2c. Miscellaneous (Note 5)	10.00	-	10.00
3. Total receipts	92,383.12	-	92,383.12
4. Total funds available	93,385.75	-	93,385.75
5. Expenditures (Section 1)	83,916.16	-	83,916.16
6. Balance, December 31, 2009	$ 9,469.59	$ -	$ 9,469.59

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 1,002.63	$ -	$ 1,002.63
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	18,436.66	-	18,436.66
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	19,439.29	-	19,439.29
5. Less: Major equipment expenditures	-	-	-
6. Remainder	19,439.29	-	19,439.29
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 9,469.59	$ -	$ 9,469.59

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

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

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.

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.

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 Second Class Township Code, Title 53 P.S. § 68204, authorizes the township 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, 2009. 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.

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2009 consists of the following:

Cash	$9,469.59

3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned $886.84 during 2008, and $189.81during 2009, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2009 - Section 1

Adjustments were made to "Maintenance and repair of roads and bridges" and "Highway construction and rebuilding projects" because expenditures of $14,728.03 were misclassified.

5. Miscellaneous Receipts

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

Source	Description	2008	2009
Lancaster County	Grant for paving project	$5,682.59	$ -
Vendor	Reimbursement for overcharge	-	10.00
Totals		$5,682.59	$10.00

Finding No. 1 - Municipality Improperly Paid Invoice

On November 11, 2009, the municipality expended $1,535.31 from its Liquid Fuels Tax Fund for the purchase of fuel. Included in that amount was an invoice for $337.80 that was addressed to another business. That fuel was not used by the municipality and therefore should not have been paid by the municipality.

Although this money should be reimbursed to the Liquid Fuels Tax Fund, the primary concern is the inadequate internal controls which enabled the payment of $337.80 for an invoice that was not the municipality's to remain undetected until the time of our examination.

Good internal controls ensure that all invoices are reviewed timely to avoid the payment of costs that were not incurred by the municipality. The failure to follow this procedure increases the possibility that payments for purchases not made by the municipality can be made and go undetected for long periods of time.

Recommendations

We recommend that the municipality reimburse $337.80 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation. We also recommend that the municipal officials contact the vendor as soon as possible to obtain reimbursement.

We further recommend that the municipality establish and implement internal controls to ensure vendor invoices are reviewed timely to avoid payments for purchases not made by the municipality.

Management's Response

The municipal officials offered no formal response at this time.

Finding No. 2 - Failure To Timely Submit Final Completion Report

Our examination disclosed that the municipality expended $24,396.19 of Liquid Fuels Tax Fund money for road construction project No. C-08-36216-69. Final payment was made on this project on August 11, 2009, although a Final Completion Report Form MS-999 was not filed with the Department of Transportation as of the date of this report.

The Department of Transportation's *Publication 9* outlines the policies and procedures for the administration of the Liquid Fuels Tax Fund. *Publication 9*, Chapter Two, Section 2.8, states, in relevant part:

> 9. Upon completion of the project, local officials shall complete Form MS-999, Project Completion Report, and submit this form to the Municipal Services Representatives…The MS-999 must reflect actual quantities used and the total cost of the project. It shall also indicate the distribution of costs to the approved funding sources for the project.

Because the municipality failed to file a Final Completion Report, we were unable to determine if the project was completed to the satisfaction of the Department of Transportation. Additionally, we were unable to determine if the municipality expended the approved amount of Liquid Fuels Tax Fund money on the project.

The failure to follow the Department of Transportation's Regulations as noted above could result in the municipality having to reimburse $24,396.19 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse $24,396.19 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We also recommend that the municipality submit a completed Form MS-999 to the Department of Transportation for the project.

We further recommend that, in the future, the municipality comply with the Department of Transportation's *Publication 9* by submitting a Final Completion Report Form MS-999 for completed projects in a timely manner.

Finding No. 2 - Failure To Timely Submit Final Completion Report (Continued)

Management's Response

The municipal officials stated:

> We had technical issues with electronic submission. We are working with the Department of Transportation to have this resolved as soon as possible. We do not anticipate these difficulties with future reports.

Auditor's Conclusion

The project was completed on August 11, 2009. However, as of September 22, 2010, the date of this report, the municipality had not obtained an approved Final Completion Report from the Department of Transportation for this project. Municipalities should file Final Completion Reports with the Department of Transportation for all road construction projects upon the completion of the road work. The municipality should resolve any issues that it has with the filing as soon as possible. During our next examination we will determine if the municipality complied with our recommendations.

Finding No. 3 - Nonpermissible Expenditure

Our examination disclosed that the municipality expended $2,587.76 from the Liquid Fuels Tax Fund for 4 inch single yellow line painting, which is a nonpermissible expenditure.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance, and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including 4 inch single yellow line painting, are outside the scope of permissible expenditures.

The failure to follow the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations as noted above could result in the municipality having to reimburse $2,587.76 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse $2,587.76 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the municipality comply with the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.

Management's Response

The municipal officials stated:

> The road striping issue was something we were not aware of. We will avoid this in the future.

Auditor's Conclusion

The municipality should review the Department of Transportation Regulations to become familiar with permissible Liquid Fuels Tax Fund expenditures. During our next examination we will determine if the municipality complied with our recommendations.

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

An exit conference was held September 22, 2010. Those participating were:

TOWNSHIP OF EDEN

Ms. Marianne Wimer, Treasurer/Administrative Assistant

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Michael Klassen, Auditor
Mr. Stephen Stoppie, Auditor

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

JACK WAGNER

AUDITOR GENERAL

TOWNSHIP OF EDEN
LANCASTER COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

This report was initially distributed to:

Mr. Barry J. Schoch
Acting Secretary
Department of Transportation

Township of Eden
Lancaster County
489 Stony Hill Road
Quarryville, PA 17566

The Honorable Ellis E. Ferguson	Chairman of the Board of Supervisors
Ms. Marianne Wimer	Treasurer/Administrative Assistant

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.