

ATTESTATION ENGAGEMENT

Township of Mann
Bedford County, Pennsylvania
05-216
Liquid Fuels Tax Fund
For the Period
January 1, 2012 to December 31, 2014

May 2016



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Leslie Richards
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 Mann, Bedford County, for the period January 1, 2012 to December 31, 2014. 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 Mann, Bedford County's Forms MS-965 for the period January 1, 2012 to December 31, 2014 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 Finding No. 2, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

As discussed in the Findings and Recommendations and Summary Of Prior Examinations' Recommendations sections of this report:

- The municipality transferred \$8,208.99 during 2012, \$3,087.34 during 2013, and \$9,946.13 during 2014 to the General Fund without maintaining documentation to support the transfers. Additionally, during 2014, the township made payments totaling \$2,141.29 to an undocumented loan (see Finding No. 1).
- We were unable to examine the images of the back of the canceled checks from the township's financial institution because the township failed to obtain them from its financial institution. Consequently we were unable to perform procedures to determine whether disbursements were made in accordance with applicable laws and regulations (see Finding No. 3).
- During our 2007-2009 examination period, the municipality failed to maintain documentation to support expenditures of \$57,649.58, failed to maintain documentation for price quotations for purchases totaling \$30,252.47, and over expended its equipment purchase tally by \$10,096.94. The municipality reimbursed \$2,548.48 on June 12, 2010, \$1,274.25 on October 12, 2010, and \$1,274.23 on September 6, 2012. On January 6, 2014, the Department of Transportation waived \$57,649.58 of the findings leaving a balance of \$35,252.45 to be reimbursed to the Liquid Fuels Tax Fund (see Summary Of 2007-2009 Examination Recommendations).
- During our 2010-2011 examination period, the municipality expended \$19,280.00 without advertising for bids and expended \$15,000.00 in excess of approved amounts for projects. The total due the Liquid Fuels Tax Fund was \$34,280.00. The \$34,280.00 was combined with the amount due for the 2007-2009 findings of \$35,252.45. On September 25, 2012 and March 27, 2014, the municipality reimbursed \$1,207.37 and \$5,000.00, respectively, to the Liquid Fuels Tax Fund. The outstanding balance to be reimbursed to the Liquid Fuels Tax Fund as of December 31, 2014 was \$63,325.08. (see Summary Of 2010-2011 Examination Recommendations).

In our opinion, except for bulleted matters discussed above, 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 Mann, Bedford County, for the period January 1, 2012 to December 31, 2014, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Forms MS-965, and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Forms MS-965. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms MS-965 will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies below to be material weaknesses:

- Documentation Supporting Expenditures Was Not Available For Examination.
- Failure To Properly Prepare Forms MS-965 - Recurring.
- Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Mann, Bedford County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts on the Forms MS-965. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we did note a matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

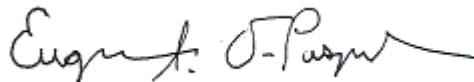
- Idle Funds Held In A Noninterest-Bearing Account.

We are concerned that the township failed to comply with our previously reported finding for failure to properly prepare Forms MS-965. During our current examination period the municipality made transfers to the General Fund without maintaining documentation to support the transfers, failed to properly prepare Forms MS-965, did not received the back of the imaged copies of the canceled checks from the bank, and held idle Liquid Fuels Tax Fund money in a noninterest-bearing account.

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations and could result in \$23,383.95 being required to be reimbursed to the Liquid Fuels Tax Fund. Additionally, the failure to properly complete Forms MS-965 increases the risk that errors or misappropriations may occur and remain undetected. Furthermore, good internal controls ensure that by having a municipal official review the front and back of the canceled checks, any errors or misappropriations can be detected on a timely basis. Without this control, the potential exists for errors or misappropriations to go undetected for long periods of time. Also, if the municipality had invested idle Liquid Fuels Tax Fund money into an interest bearing account additional money would have been earned for road maintenance and repairs. The township should strive to comply with the recommendations and corrective actions noted in this report.

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

We appreciate the courtesy extended by the Township of Mann, Bedford County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

January 21, 2016

CONTENTS

	<u>Page</u>
Background	1
Financial Section:	
2012 Form MS-965 With Adjustments	2
2013 Form MS-965 With Adjustments	5
2014 Form MS-965 With Adjustments	8
Notes To Forms MS-965 With Adjustments	11
Findings And Recommendations:	
Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination.....	18
Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring	20
Finding No. 3 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks	25
Finding No. 4 - Idle Funds Held In A Noninterest-Bearing Account	27
Summary Of Prior Examinations' Recommendations.....	28
Summary Of Exit Conference.....	30
Report Distribution	31

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

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.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2012 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 24,188.78	\$ (775.17)	\$ 23,413.61
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	3,720.78	-	3,720.78
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	2,367.28	1,133.55	3,500.83
Maintenance and repair of roads and bridges	29,077.18	2,964.42	32,041.60
Highway construction and rebuilding projects	17,184.57	155.45	17,340.02
Miscellaneous (Note 5)	-	8,208.99	8,208.99
 Total (To Section 2, Line 5)	 <u>\$ 76,538.59</u>	 <u>\$ 11,687.24</u>	 <u>\$ 88,225.83</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2012 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2012	\$ 51,267.57	\$ 7,901.25	\$ 59,168.82
Receipts:			
2. State allocation	105,705.49	-	105,705.49
2a. Turnback allocation	8,680.00	-	8,680.00
2b. Interest on investments (Note 3)	.98	17.28	18.26
2c. Miscellaneous (Note 4)	-	4,873.38	4,873.38
3. Total receipts	<u>114,386.47</u>	<u>4,890.66</u>	<u>119,277.13</u>
4. Total funds available	<u>165,654.04</u>	<u>12,791.91</u>	<u>178,445.95</u>
5. Expenditures (Section 1)	<u>76,538.59</u>	<u>11,687.24</u>	<u>88,225.83</u>
6. Balance, December 31, 2012	<u>\$ 89,115.45</u>	<u>\$ 1,104.67</u>	<u>\$ 90,220.12</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2012 FORM MS-965 – SECTION 3
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 26,045.66	\$ (12,853.71)	\$ 13,191.95
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	22,877.10	-	22,877.10
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	48,922.76	(12,853.71)	36,069.05
5. Less: Major equipment expenditures	<u>24,188.78</u>	<u>(775.17)</u>	<u>23,413.61</u>
6. Remainder	<u>24,733.98</u>	<u>(12,078.54)</u>	<u>12,655.44</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 24,733.98</u>	<u>\$ (12,078.54)</u>	<u>\$ 12,655.44</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2013 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 11,301.63	\$ 6,439.37	\$ 17,741.00
Minor equipment purchases	6,439.37	(2,542.73)	3,896.64
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	6,714.74	-	6,714.74
Traffic control devices	1,708.57	(340.90)	1,367.67
Street lighting	-	-	-
Storm sewers and drains	3,280.00	-	3,280.00
Repairs of tools and machinery	21,877.96	(9,291.69)	12,586.27
Maintenance and repair of roads and bridges	93,240.72	4,375.24	97,615.96
Highway construction and rebuilding projects	5,892.68	340.90	6,233.58
Miscellaneous (Note 5)	481.95	2,706.06	3,188.01
	<u>481.95</u>	<u>2,706.06</u>	<u>3,188.01</u>
Total (To Section 2, Line 5)	<u>\$ 150,937.62</u>	<u>\$ 1,686.25</u>	<u>\$ 152,623.87</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2013 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2013	\$ 89,115.45	\$ 1,104.67	\$ 90,220.12
Receipts:			
2. State allocation	103,698.97	-	103,698.97
2a. Turnback allocation	8,680.00	-	8,680.00
2b. Interest on investments (Note 3)	10.07	-	10.07
2c. Miscellaneous	-	-	-
3. Total receipts	<u>112,389.04</u>	<u>-</u>	<u>112,389.04</u>
4. Total funds available	<u>201,504.49</u>	<u>1,104.67</u>	<u>202,609.16</u>
5. Expenditures (Section 1)	<u>150,937.62</u>	<u>1,686.25</u>	<u>152,623.87</u>
6. Balance, December 31, 2013	<u>\$ 50,566.87</u>	<u>\$ (581.58)</u>	<u>\$ 49,985.29</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2013 FORM MS-965 – SECTION 3
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 24,733.98	\$ (12,078.54)	\$ 12,655.44
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	22,475.79	-	22,475.79
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	47,209.77	(12,078.54)	35,131.23
5. Less: Major equipment expenditures	<u>11,301.63</u>	<u>6,439.37</u>	<u>17,741.00</u>
6. Remainder	<u>35,908.14</u>	<u>(18,517.91)</u>	<u>17,390.23</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 35,908.14</u>	<u>\$ (18,517.91)</u>	<u>\$ 17,390.23</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2014 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 7,774.95	\$ 411.58	\$ 8,186.53
Minor equipment purchases	4,893.46	(3,823.46)	1,070.00
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	13,722.91	-	13,722.91
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	5,243.43	-	5,243.43
Maintenance and repair of roads and bridges	80,302.40	1,815.92	82,118.32
Highway construction and rebuilding projects	12,034.84	(2,278.50)	9,756.34
Miscellaneous (Note 5)	-	12,087.42	12,087.42
 Total (To Section 2, Line 5)	 <u>\$ 123,971.99</u>	 <u>\$ 8,212.96</u>	 <u>\$ 132,184.95</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2014 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2014	\$ 50,566.87	\$ (581.58)	\$ 49,985.29
Receipts:			
2. State allocation	110,155.37	-	110,155.37
2a. Turnback allocation	8,680.00	-	8,680.00
2b. Interest on investments (Note 3)	4.60	-	4.60
2c. Miscellaneous (Note 4)	5,000.00	-	5,000.00
3. Total receipts	<u>123,839.97</u>	<u>-</u>	<u>123,839.97</u>
4. Total funds available	<u>174,406.84</u>	<u>(581.58)</u>	<u>173,825.26</u>
5. Expenditures (Section 1)	<u>123,971.99</u>	<u>8,212.96</u>	<u>132,184.95</u>
6. Balance, December 31, 2014	<u><u>\$ 50,434.85</u></u>	<u><u>\$ (8,794.54)</u></u>	<u><u>\$ 41,640.31</u></u>

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
2014 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Finding)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 35,908.14	\$ (18,517.91)	\$ 17,390.23
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	23,767.07	-	23,767.07
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	59,675.21	(18,517.91)	41,157.30
5. Less: Major equipment expenditures	<u>7,774.95</u>	<u>411.58</u>	<u>8,186.53</u>
6. Remainder	<u>51,900.26</u>	<u>(18,929.49)</u>	<u>32,970.77</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 50,434.85</u>	<u>\$ (17,464.08)</u>	<u>\$ 32,970.77</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2014

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 with varying yearly costs in excess of the amounts indicated below:

Prior To 2012	2012	2013	2014
\$4,000.00	\$10,000.00	\$10,200.00	\$10,300.00

- Minor equipment purchases are purchases of road machinery and road equipment with varying yearly costs, or less, than the amounts indicated below:

Prior To 2012	2012	2013	2014
\$4,000.00	\$10,000.00	\$10,200.00	\$10,300.00

- 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 was received from the Department of Transportation during the first week in April of each year through 2013. Municipalities began receiving the state allocation in March of each year beginning in 2014. The amount the municipality receives is based half on its population and half on its road mileage.
- The turnback allocation was received from the Department of Transportation during the first week in April of each year through 2013. Municipalities began receiving the turnback allocation in March of each year beginning in 2014. 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.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

1. Criteria (Continued)

Section 2 (Continued)

- 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.

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.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

1. Criteria (Continued)

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.

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 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.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2014

2. Deposits (Continued)

There were no deposits exposed to custodial credit risk as of December 31, 2014. 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 borough's name.

Fund Balance

The fund balance as of December 31, 2014 consists of the following:

Cash	\$ 41,640.31
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3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned \$18.26 during 2012, \$10.07 during 2013, and \$4.60 during 2014, thus providing additional funds for road maintenance and repairs.

4. Miscellaneous Receipts

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

Source	Description	2012	2014
General Fund	Grant	\$2,391.78	\$ -
General Fund	Reimbursement (Summary Of Prior Examination Recommendations)	2,481.60	5,000.00
Totals		\$4,873.38	\$5,000.00

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE PERIOD
 JANUARY 1, 2012 TO DECEMBER 31, 2014

5. Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the examination period:

<u>Payee</u>	<u>Description</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
General Fund/Financial Institution	Undocumented expenditures (Finding No. 1)	\$8,208.99	\$3,087.54	\$12,087.42
Financial Institution	Bank service charges	-	100.47	-
Totals		<u>\$8,208.99</u>	<u>\$3,188.01</u>	<u>\$12,087.42</u>

6. Pennsylvania Infrastructure Bank Loan

On September 23, 2004, the municipality borrowed \$34,500.00 from the Commonwealth of Pennsylvania for infrastructure improvements. The term of the loan was for ten years at an interest rate of 2.0 percent. Principal and interest payments of \$3,842.45 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$19,869.00 and \$3,185.70, respectively.

During the current examination period, the municipality paid principal of \$14,631.00, interest of \$738.80, and late fees of \$21.21 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2012, 2013, and 2014 Forms MS-965 - Section 1. The loan was paid-in-full on May 27, 2014.

7. Pennsylvania Infrastructure Bank Loan

On December 9, 2005, the municipality borrowed \$15,000.00 from the Commonwealth of Pennsylvania for infrastructure improvements. The term of the loan was for eight years at an interest rate of 2.0 percent. Principal and interest payments of \$2,050.23 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$9,087.41 and \$1,163.74, respectively.

During the current examination period, the municipality paid principal of \$5,912.59 and interest of \$238.10 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2012, 2013, and 2014 Forms MS-965 - Section 1. The loan was paid-in-full on May 27, 2014.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

8. Bank Loan

On April 9, 2008, the municipality purchased a used Champion motor grader for \$55,000.00. The municipality made a down payment of \$5,000.00 from the Liquid Fuels Tax Fund. On April 30, 2008, the municipality borrowed the remaining \$50,000.00 from First Commonwealth Bank. The term of the loan was for five years at an interest rate of 3.68 percent. Principal and interest payments of \$914.97 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$34,869.08 and \$4,477.63, respectively.

During the current examination period, the municipality paid principal of \$15,130.92 and interest of \$437.92 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2012 and 2013 Forms MS-965 - Section 1. The loan was paid-in-full on April 23, 2013

9. Bank Loan

On October 8, 2008, the municipality borrowed \$9,550.00 from Susquehanna Bank to purchase a 1996 International dump truck. The term of the loan was for four years at an interest rate of 7.0 percent. Principal and interest payments of \$229.12 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$5,874.03 and \$1,098.50, respectively. Additionally, the municipality paid principal of \$1,203.56 and interest of \$400.28 from the General Fund.

During the current examination period, the municipality paid principal of \$1,103.69, interest of \$49.89, and late fees of \$155.24 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2012 Forms MS-965 - Section 1. Additionally, the municipality paid principal of \$1,368.72, interest of \$105.64, and late fees of \$22.91 from the General Fund. The loan was paid-in-full on September 25, 2012.

10. Lease-Purchase Agreement

On September 7, 2011, the municipality entered into a lease-purchase agreement with John Deere Financial to purchase a John Deere tractor and loader for \$41,687.11. The agreement was for a term of 60 months at an interest rate of 4.55 percent. Principal and interest payments of \$775.17 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$624.76 and \$150.41, respectively. Additionally, the municipality paid principal of \$2,017.62 and interest of \$307.89 from the General Fund.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

10. Lease-Purchase Agreement (Continued)

During the current examination period, the municipality paid principal of \$22,733.28, interest of \$3,614.75, and late fees of \$38.75 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2012, 2013, and 2014 Forms MS-965 - Section 1. Additionally, the municipality paid principal of \$1,407.72, interest of \$142.62, and late fees of \$23.25 from the General Fund. The outstanding balance of the lease-purchase agreement as of December 31, 2014 was \$14,903.73, plus interest.

11. Bank Loan

On April 12, 2012, the municipality borrowed \$10,084.00 from Hometown Bank to purchase a used tractor. The term of the loan was for three years at an interest rate of 5.0 percent. Principal and interest payments of \$302.56 are due monthly.

During the current examination period, the municipality paid principal of \$5,545.38 and interest of \$531.32 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2012, 2013, and 2014 Forms MS-965 - Section 1. Additionally, the municipality paid principal of \$4,538.62 and interest of \$179.61 from the General Fund. The loan was paid-in-full on June 24, 2014.

12. Bank Loan

On June 24, 2014, the municipality borrowed \$22,208.26 from Hometown Bank to pay off several existing lines of credit. The term of the loan was for five years at an interest rate of 5.0 percent. Principal and interest payments of \$419.86 are due monthly. Because the loan was used to pay off several existing lines of credit for which we could not determine the purpose, the 2014 loan payments from the Liquid Fuels Tax Fund are not permissible (see Finding No. 1).

During the current examination period, the municipality paid principal of \$1,646.83 and interest of \$452.47 from the Liquid Fuels Tax Fund. These amounts are reflected in miscellaneous on the 2014 Form MS-965 - Section 1. Additionally, the municipality paid principal of \$327.33 and interest of \$92.53 from the General Fund. The outstanding balance of the loan as of December 31, 2014 was \$20,234.10, plus interest.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination

Our examination disclosed that the municipality did not maintain invoices to support transfers of \$8,208.99 during 2012, \$3,087.54 during 2013, and \$9,946.13 during 2014 from the Liquid Fuels Tax Fund to the General Fund.

Additionally, during 2014 the municipality expended \$2,141.29 from the Liquid Fuels Tax Fund for monthly payments on a loan. The loan from Hometown Bank was used to pay off several existing lines of credit for which we could not determine the purpose. Because we could not determine the intent of the original lines of credit, the 2014 loan payments were not approved for payment from the Liquid Fuels Tax Fund (Note 12).

Good internal control procedures ensure that there is documentation to support all expenditures.

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 expenditures made without supporting documentation, are outside the scope of permissible expenditures.

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations.

The failure to maintain documentation to support expenditures could result in the municipality having to reimburse \$23,383.95 to its Liquid Fuels Tax Fund.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination (Continued)

Recommendations

We recommend that the municipality reimburse \$23,383.95 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the municipality ensure good internal control over expenditures by maintaining adequate documentation to support all expenditures.

Management's Response

The municipal officials stated:

I have lost the documentation for the invoices.

Auditor's Conclusion

The municipality should maintain adequate documentation to support all expenditures. During our next examination we will determine if the municipality has complied with our recommendations.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring

We cited the municipality for a failure to properly prepare Forms MS-965 in our prior report for the period January 1, 2010 to December 31, 2011. Our current examination disclosed that there were numerous errors made in the preparation of the municipality's 2012, 2013, and 2014 Forms MS-965. These errors resulted in the following adjustments:

2012 - Section 1

- An adjustment of \$(775.17) was made to "Major equipment purchases" because these expenditures were overstated.
- An adjustment of \$1,133.55 was made to "Repairs of tools and machinery" because expenditures of \$155.45 for highway construction and rebuilding projects were misclassified and these expenditures were understated by \$1,289.00.
- An adjustment of \$2,964.42 was made to "Maintenance and repair of roads and bridges" because check Nos. 5070 for \$670.02, 5087 for \$15.48, and 5088 for \$1,381.42 were not reported, check No. 2084 for \$121.60 was voided but was included as an expenditure, and these expenditures were understated by \$1,019.10
- An adjustment of \$155.45 was made to "Highway construction and rebuilding projects" because these expenditures were misclassified as repairs of tools and machinery.
- An adjustment of \$8,208.99 was made to "Miscellaneous" because undocumented transfers to the General Fund were not reported.

2012 - Section 2

- An adjustment of \$7,901.25 was made to "Balance, January 1, 2012" because an incorrect fund balance was reported.
- An adjustment of \$17.28 was made to "Interest on investments" because interest earnings were understated.
- An adjustment of \$4,873.38 was made to "Miscellaneous" because these receipts were not reported.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring (Continued)

2012 - Section 3

- An adjustment of \$(12,853.71) was made to “Prior year equipment balance” because of prior report adjustments that were not carried forward in the equipment balance.
- An adjustment of \$(775.17) was made to “Major equipment expenditures” to reflect the adjustment made to major equipment purchases in 2012 - Section 1.

2013 - Section 1

- An adjustment of \$6,439.37 was made to “Major equipment purchases” because these expenditures were misclassified as minor equipment purchases.
- An adjustment of \$(2,542.73) was made to “Minor equipment purchases” because expenditures of \$6,439.37 for major equipment purchases were misclassified and expenditures of \$3,896.64 were misclassified as repairs of tools and machinery.
- Adjustments were made to “Traffic control devices” and “Highway construction and rebuilding projects” because expenditures of \$340.90 were misclassified.
- An adjustment of \$(9,291.69) was made to “Repairs of tools and machinery” because expenditures of \$3,896.64 for minor equipment purchases were misclassified, expenditures of \$1,039.95 for maintenance and repair of roads and bridges were misclassified, check No. 5271 for \$1,267.56 was voided but was included as an expenditure, and miscellaneous expenditures of \$3,087.54 were misclassified.
- An adjustment of \$4,375.24 was made to “Maintenance and repair of roads and bridges” because expenditures of \$1,039.95 were misclassified as repairs of tools and machinery, expenditures of \$481.95 were misclassified as miscellaneous, check Nos. 5006 for \$42.49, 5195 for \$2,532.35, and 5197 for \$770.96 were not reported, and these expenditures were overstated by \$492.46.
- An adjustment of \$2,706.06 was made to “Miscellaneous” because expenditures of \$481.95 for maintenance and repair of roads and bridges were misclassified, expenditures of \$3,087.54 were misclassified as repairs of tools and machinery, and bank services charges of \$100.47 were not reported.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring (Continued)

2013 - Section 2

- An adjustment of \$1,104.67 was made to “Balance, January 1, 2013” to reflect the adjustment made to the fund balance in 2012 - Section 2.

2013 - Section 3

- An adjustment of \$(12,078.54) was made to “Prior year equipment balance” to reflect the adjustment made to the equipment balance in 2012 - Section 3.
- An adjustment of \$6,439.37 was made to “Major equipment expenditures” to reflect the adjustment made to major equipment purchases in 2013 - Section 1.

2014 - Section 1

- An adjustment of \$411.58 was made to “Major equipment purchases” because expenditures of \$1,682.17 were misclassified as minor equipment purchases, expenditures of \$303.00 were misclassified as maintenance and repair of roads and bridges, and these expenditures were overstated by \$1,573.59.
- An adjustment of \$(3,823.46) was made to “Minor equipment purchases” because expenditures of \$1,682.17 for major equipment purchases were misclassified and miscellaneous expenditures of \$2,141.29 were misclassified.
- An adjustment of \$1,815.92 was made to “Maintenance and repair of roads and bridges” because expenditures of \$2,278.50 were misclassified as highway construction and rebuilding projects, expenditures of \$303.00 for major equipment purchases were misclassified, check No. 5302 was reported as \$643.06 but was issued for \$603.33, miscellaneous expenditures of \$465.02 were misclassified, and these expenditures were understated by \$345.17.
- An adjustment of \$(2,278.50) was made to “Highway construction and rebuilding projects” because expenditures for maintenance and repair of roads and bridges were misclassified.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring (Continued)

2014 - Section 1 (Continued)

- An adjustment of \$12,087.42 was made to “Miscellaneous” because expenditures of \$9,481.11 were not reported, expenditures of \$465.02 were misclassified as maintenance and repair of roads and bridges expenditures of \$2,141.29 were misclassified as minor equipment purchases.

2014 - Section 2

- An adjustment of \$(581.58) was made to “Balance, January 1, 2014” to reflect the adjustment made to the fund balance in 2013 - Section 2.

2014 - Section 3

- An adjustment of \$(18,517.91) was made to “Prior year equipment balance” to reflect the adjustment made to the equipment balance in 2013 - Section 3.
- An adjustment of \$411.58 was made to “Major equipment expenditures” to reflect the adjustment made to major equipment purchases in 2014 - Section 1.

Good internal controls ensure that the municipality complete its Forms MS-965 accurately and completely. The failure to properly complete Forms MS-965 increases the risk that errors or misappropriations may occur and remain undetected.

Recommendation

We again recommend that the municipality ensure that its Forms MS-965 are complete and accurate.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 2 - Failure To Properly Prepare Forms MS-965 - Recurring (Continued)

Management's Response

The municipal officials stated:

I feel that I was never properly trained on the 965 and didn't realize I needed to put my transfers on it.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the municipality comply with our recommendation. During our next examination, we will determine if the municipality complied with our recommendation.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 3 - 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 back of the canceled checks. Because the test of disbursements was limited, we had to qualify our opinion as stated in the Independent Auditor's Report.

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 misappropriations can be detected on a timely basis.

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

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 misappropriations.

Management's Response

The municipal officials stated:

I will be contacting our bank to get this matter taken care of.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

**Finding No. 3 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include
The Back Of The Checks (Continued)**

Auditor's Conclusion

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Finding No. 4 - Idle Funds Held In A Noninterest-Bearing Account

Our examination disclosed that liquid fuels tax money in excess of current needs was deposited in a noninterest-bearing checking account from May 1, 2012 to December 31, 2014 with an average balance of \$63,624.06.

The Department of Transportation's *Publication 9*, Chapter Two, Section 2.6.1, states:

All monies in the Liquid Fuels Tax Fund account should be invested to earn interest until expended. . .

The Second Class Township Code, Section 3204, as published by the Local Government Commission, lists the types of permissible investments for township funds. If the township had invested the liquid fuels tax funds in interest-bearing accounts, certificates of deposit, or other investments permitted by *The Second Class Township Code*, additional money would have been earned for road maintenance and repairs.

Recommendation

We recommend that the municipal officials comply with the Department of Transportation's *Publication 9* by reassessing their fiscal policy and consider investing money in excess of current needs in investments outlined in *The Second Class Township Code* as published by the Local Government Commission.

Management's Response

The municipal officials stated:

I didn't realize we weren't receiving interest.

Auditor's Conclusion

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Summary Of 2007-2009 Examination Recommendation

In our 2007-2009 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$97,998.99 to its Liquid Fuels Tax Fund. This amount consists of \$57,649.58 for failing to maintain documentation to support expenditures, \$30,252.47 for failing to maintain documentation for price quotations, and \$10,096.94 for over expending its equipment purchase tally.

During our current examination, we reviewed a letter dated July 6, 2014 from the Department of Transportation informing the municipality that \$57,649.58 of the \$97,998.99 would not require reimbursement. In our prior examination, we noted that on June 2, 2010 and October 12, 2010, the municipality reimbursed \$2,548.48 and \$1,274.25, respectively, to its Liquid Fuels Tax Fund. In addition, we noted that on September 6, 2012, the municipality reimbursed \$1,274.23 to its Liquid Fuels Tax Fund. The balance due the Liquid Fuels Tax Fund as of December 31, 2014 was \$35,252.45. The Department of Transportation combined the \$35,252.45 with the findings in the prior examination (see Summary Of 2010-2011 Examination Recommendations).

Summary Of 2010-2011 Examination Recommendations

During our 2010-2011 examination, we recommended that the Department of Transportation review our examination findings to determine if the municipality should reimburse \$34,280.00 to its Liquid Fuels Tax Fund. This amount consists of \$19,280.00 for failing to advertise for bids and \$15,000.00 for over expending liquid fuels money on projects.

During our current examination, we reviewed a letter dated January 6, 2014 from the Department of Transportation informing the municipality to reimburse the \$34,280.00 to its Liquid Fuels Tax Fund. The Department of Transportation combined the 2007-2009 finding total of \$35,252.45 with the prior examination findings of \$34,280.00 leaving a balance of \$69,532.45 to be reimbursed to the Liquid Fuels Tax Fund. The municipality agreed to reimburse the \$69,532.45 to the Liquid Fuels Tax Fund in quarterly installments of \$2,500.00 beginning December 31, 2013. We noted that on September 25, 2012 and March 27, 2014 the municipality reimbursed \$1,207.37 and \$5,000.00, respectively, to the Liquid Fuels Tax Fund. The outstanding balance to be reimbursed to the Liquid Fuels Tax Fund as of December 31, 2014 was \$63,325.08.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

Summary Of Prior Examination Recommendations (Continued)

In our 2010-2011 report, we also recommended that the municipality:

- Ensure that its Forms MS-965 are complete and accurate.
- Comply with *The Second Class Township Code* and the Department of Transportation's *Publication 9* by advertising for bids for all purchases over \$10,000.00. The threshold for advertising for bids increased to purchases over \$18,500.00 for 2012, \$18,900.00 for 2013, \$19,100.00 for 2014, and \$19,500.00 for 2015 and 2016.
- Expend only the approved amount of Liquid Fuels Tax Fund money on road construction projects.

During our current examination, we noted that the municipality complied with the second and third bulleted recommendations but not comply with the first bulleted recommendation (see Finding No. 2).

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

An exit conference was held December 17, 2015. Those participating were:

TOWNSHIP OF MANN

Mrs. Melissa Singleton, Secretary

DEPARTMENT OF THE AUDITOR GENERAL

Michele A. Garman, CFE, Audit Supervisor

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2012 TO DECEMBER 31, 2014

This report was initially distributed to:

The Honorable Leslie Richards
Secretary
Department of Transportation

Township of Mann
Bedford County
1410 Mountain Road
Artemas, PA 17211

The Honorable Ty D Jay
Chairman of the Board of Supervisors

Mrs. Melissa Singleton
Secretary

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.