ATTESTATION ENGAGEMENT

Northampton County

Pennsylvania
48-000
Liquid Fuels, Act 44, And Act 89 Tax Funds

For the Period
January 1, 2015 to December 31, 2015

August 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 Form MS-991 With Adjustments for the Liquid Fuels Tax Fund and the Reports of Act 44 and Act 89 Tax Funds With Adjustments of Northampton County for the period January 1, 2015 to December 31, 2015. The county's management is responsible for the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds. Our responsibility is to express an opinion on the Form MS-991 With Adjustments and the Reports of Act 44 and Act 89 Tax Funds 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 Northampton County's Form MS-991 and Reports of Act 44 and Act 89 Tax Funds for the period January 1, 2015 to December 31, 2015 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each county's Liquid Fuels, Act 44, and Act 89 Tax Funds 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 Form MS-991 With Adjustments and the Reports of Act 44 and Act 89 Tax Funds With Adjustments are made by the Department of the Auditor General.

In our opinion, the Form MS-991 With Adjustments and the Reports of Act 44 and Act 89 Tax Funds With Adjustments presents, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels, Act 44, and Act 89 Tax Funds of Northampton County for the period January 1, 2015 to December 31, 2015, in conformity with the criteria set forth in Note 1.

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 Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds; 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 Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds. 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 Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds or on compliance and other matters; accordingly, we express no such opinions.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds was for the limited purpose of expressing an opinion on whether the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds are presented in accordance with the criteria described above and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds are free from material misstatement, we performed tests of Northampton 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 Form MS-991 and the Reports of Act 44 and Act 89 Tax Funds. 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*.

This report is intended solely for the information and use of the Pennsylvania Department of Transportation and the management of Northampton 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 Northampton 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.

July 20, 2016

Eugene A. DePasquale
Auditor General

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NORTHAMPTON COUNTY
LIQUID FUELS ACT 44
AND ACT 89 TAX FUNDS
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2015

Background

The Vehicle Code makes provisions and provides funding for County Liquid Fuels, Act 44, and Act 89 Programs. The Pennsylvania Department of Transportation has regulatory administration and oversight of the funds supporting these county programs. Counties are required to comply with those provisions and to report annually.

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

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

The Vehicle Code, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89) provides for semi-annual allocations to all that own public bridges (75 Pa. C.S. § 9502(a)(2)(iv)). These allocations are made on the first business day of June and December each year. The Commonwealth allocates the funds available through Act 89 to counties based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2015 FORM MS-991 WITH ADJUSTMENTS

	Reported	Adjustments (Note 4)	Adjusted Amount
Balance, January 1, 2015	$ 380,583.37	$ -	$ 380,583.37
Receipts:			
State allocations	517,836.66	-	517,836.66
Interest (Note 3)	422.01	-	422.01
Reimbursable agreements (Note 5)	178,250.01	-	178,250.01
Miscellaneous (Note 6)	15,963.46	-	15,963.46
Total receipts	712,472.14	-	712,472.14
Total funds available	1,093,055.51	-	1,093,055.51
Expenditures:			
Construction	199,164.38	-	199,164.38
Maintenance and repair	476,533.11	-	476,533.11
Administrative	48,885.54	-	48,885.54
Grants to political subdivisions	-	-	-
Miscellaneous	-	-	-
Total expenditures	724,583.03	-	724,583.03
Balance, December 31, 2015	368,472.48	-	368,472.48
Unpaid encumbrances (Note 7)	255,538.04	(34,830.63)	220,707.41
Unencumbered balance, December 31, 2015	$ 112,934.44	$ 34,830.63	$ 147,765.07

Notes To Form MS-991 and Report of Act 44 and Act 89 Tax Funds With Adjustments are an integral part of this report.

NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2015 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2015	$ 735,142.20	$ -	$ 735,142.20
Receipts:			
Act 44 Funds	-	-	-
Interest (Note 3)	1,064.54	-	1,064.54
Reimburseable Agreement Receipts	-	-	-
Miscellaneous Receipts	-	-	-
Total receipts	1,064.54	-	1,064.54
Total funds available	736,206.74	-	736,206.74
Expenditures:			
Construction	2,055.18	-	2,055.18
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	2,055.18	-	2,055.18
Balance, December 31, 2015	$ 734,151.56	$ -	$ 734,151.56

Notes To Forms MS-991 and Report of Act 44 and Act 89 Tax Funds With Adjustments are an integral part of this report.

NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2015 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2015	$ 94,020.81	$ -	$ 94,020.81
Receipts:			
Act 89 Funds	208,894.77	-	208,894.77
Interest (Note 3)	250.86	-	250.86
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	209,145.63	-	209,145.63
Total funds available	303,166.44	-	303,166.44
Expenditures:			
Construction	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2015	$ 303,166.44	$ -	$ 303,166.44

Notes To Forms MS-991 and Report of Act 44 and Act 89 Tax Funds With Adjustments are an integral part of this report.

NORTHAMPTON COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS
NOTES TO FORM MS-991 AND REPORT OF
ACT 44 AND ACT 89 TAX FUNDS WITH ADJUSTMENTS
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2015

1. Criteria

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

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

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

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

- construction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law;

- property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;

- construction, reconstruction, operation and maintenance of publicly owned ferryboat operations;

- interest and principal payments on road, bridge, or publicly owned ferryboat operation bonds or sinking fund charges;

- acquisition, maintenance, repair and operation of traffic signs and signals;

- erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;

- indirect costs, including benefit costs, overhead and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county; and

1. Criteria (Continued)

- individual vehicle liability insurance for equipment purchased under the fund, not to exceed 10 percent of the yearly allocation to the county.

(3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation. And, counties may not allocate money from the special fund to political subdivisions within the county until the application and the contracts or plans for the proposed expenditures have been made on a form prescribed by the Pennsylvania Department of Transportation.

(4) Counties may encumber current funds for future road and bridge construction, reconstruction, and maintenance projects including viable municipal projects. Counties must redistribute any unencumbered balance in the special fund to political subdivisions if the unencumbered balance is more than the county's receipts during the preceding twelve month period.

(5) Counties must submit a report to the Pennsylvania Department of Transportation by January 31 for the period ending December 31 on prescribed Form MS-991, The Report of County Liquid Fuels Tax Fund, showing the receipts and expenditures of the money received by the county from the Commonwealth. Upon failure to file the report or instances of any non-compliant payments, allocations, or expenditures, the Pennsylvania Department of Transportation may withhold further funding until the delinquent report is filed, the money is allocated, or the expenditures for the prior 12 months are approved.

B. *The Vehicle Code*, as amended by Act 44 of 2007 (July 18, 2007, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Pennsylvania Turnpike Commission's annual contribution of $5,000,000 to the Commonwealth's Motor License Fund. The County's Act 44 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

1. Criteria (Continued)

(1) Funds received by the counties must be deposited in a special fund designated as the County Act 44 Fund and no other money may be deposited and commingled. (Note: Act 44 and Act 89 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.

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

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

- Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.

- Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.

- County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).

- Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).

- Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity’s Act 44 Fund.

- Inspection costs associated with bridges.

- Purchase of right-of-way for bridge construction, reconstruction, or maintenance.

1. Criteria (Continued)

(3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.

(4) In order to receive Act 44 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.

C. *The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 89 funds distributed to the counties from the Department of Transportation. The County's Act 89 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

(1) Funds received by the counties must be deposited in a special fund designated as the County Act 89 Fund and no other money may be deposited and commingled. (Note: Act 89 and Act 44 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.

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

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

- Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.

- Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.

- County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).

1. Criteria (Continued)

- Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).

- Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity's Act 89 Fund.

- Inspection costs associated with bridges.

- Purchase of right-of-way for bridge construction, reconstruction, or maintenance.

(3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.

(4) In order to receive Act 89 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Report of County Liquid Fuels Tax Fund With Adjustments and the Reports of Act 44 and Act 89 Tax Funds With Adjustments do not constitute complete financial presentations of the county's assets, liabilities, expenses, and fund balance but include the receipts, expenditures, and fund balances of the County Liquid Fuels Tax Fund and the County Act 44 and Act 89 Tax Funds, respectively.

1. Criteria (Continued)

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

A. The balance in the County Liquid Fuels Tax Fund at the beginning of the report calendar year.

B. Receipts which must be itemized and include the County's Liquid Fuels Tax Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

Refer to the related Notes: Note 3, Interest Earnings; Note 5, Reimbursable Agreements; and Note 6, Miscellaneous Receipts.

C. Accounts receivable (to be realized within 60 days of the year end).

D. Total Liquid Fuels Tax funds available for expenditure and encumbrances.

E. Expenditures for county-owned roads, highways, and bridges.

F. Accounts payable (accrued wages, accrued payroll taxes, and accounts payable vendors to be realized within 60 days of the year end).

G. The balance in the fund at the close of the report calendar year.

H. Encumbered and unencumbered balances on hand at the close of the report calendar year.

Refer to Note 7, Encumbrances.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports Of Act 44 Tax Fund and Act 89 Tax Fund:

A. The balance in the County Act 44 and Act 89 Tax Fund at the beginning of the report calendar year.

1. Criteria (Continued)

   B. Receipts which must be itemized and include the County's Act 44 and Act 89 allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

      Refer to the related Notes: Note 3, Interest Earnings.

   C. Total Liquid Fuels Tax funds available for expenditure and encumbrances.

   D. Expenditures for county-owned bridges.

   E. The balance in the fund at the close of the report calendar year.

2. Deposits

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

- Deposits in savings accounts or time deposits, other than certificates of deposit or share accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance. For any amount above the insured maximum, the depository shall pledge approved collateral.

- Certificates of deposit 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.

2. Deposits

There were no deposits exposed to custodial credit risk as of December 31, 2015. Custodial credit risk, as defined by GASB No. 40, includes deposits that are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the county's name.

Fund Balance

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

Cash	$368,472.48

The fund balance for the Act 44 Tax Fund consists of the following:

Cash	$734,151.56

The fund balance for the Act 89 Tax Fund consists of the following:

Cash	$303,166.44

3. Interest Earnings

Our examination disclosed that the county deposited idle liquid fuels tax money in an interest-bearing account which earned $422.01 during 2015, thus providing additional funds for road maintenance and repairs.

Also, the county deposited idle Act 44 tax money in an interest-bearing account which earned $1,064.54 during 2015, thus providing additional funds for road maintenance and repairs.

Additionally, the county deposited idle Act 89 tax money in an interest-bearing account which earned $250.86 during 2015, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2015 Form MS-991

An adjustment of $(34,830.63) was made to "Unpaid encumbrances" because the balances of the following encumbrances were reported incorrectly:

Encumbrance No.	Actual Amount	Reported Amount	Adjustment
06-48000-01	$214,679.39	$214,714.39	$ (35.00)
96-48000-01	6,028.02	40,823.65	(34,795.63)
Totals	$220,707.41	$255,538.04	$(34,830.63)

5. Reimbursable Agreements

During our examination, we noted that the county entered into a reimbursement agreement with the Commonwealth of Pennsylvania for interchange lighting and bridge inspections. During our current examination period, the county received $178,250.01 as a result of these agreements.

6. Miscellaneous Receipts

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

Source	Description	Amount
Insurance company	Reimbursement for damages	$15,129.86
Lehigh County	Broad Street bridge lighting	$833.60
Total		$15,963.46

7. Encumbrances

As of December 31, 2015, $220,707.41 was encumbered for county projects.

NORTHAMPTON COUNTY
LIQUID FUELS, ACT 44,
AND ACT 89 TAX FUNDS
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2015

An exit conference was held April 28, 2016. Those participating were:

NORTHAMPTON COUNTY

Mr. Stephen J. Kuchera, Accountant

DEPARTMENT OF THE AUDITOR GENERAL

Mrs. Sandra Gichiengo, Auditor

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

NORTHAMPTON COUNTY
LIQUID FUELS, ACT 44,
AND ACT 89 TAX FUNDS
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2015 TO DECEMBER 31, 2015

This report was initially distributed to:

The Honorable Leslie Richards
Secretary
Department of Transportation

Northampton County
669 Washington Street
Easton, PA 18042-7411

The Honorable John Cusick
President of Council

The Honorable John A. Brown
County Executive

The Honorable Stephen J. Barron, Jr.
Controller

Mr. Stephen J. Kuchera
Accountant

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.