

# ATTESTATION ENGAGEMENT

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Township of Orange  
Columbia County, Pennsylvania  
19-219

Liquid Fuels Tax Fund  
For the Period  
January 1, 2021 to December 31, 2022

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September 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

TIMOTHY L. DEFOOR  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Michael Carroll  
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 Orange, Columbia County, for the period January 1, 2021 to December 31, 2022. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. 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 involves performing procedures to obtain reasonable assurance about whether the Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Forms MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with ethical requirements relating to the engagement.

In our opinion, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Orange, Columbia County, for the period January 1, 2021 to December 31, 2022, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

## 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; 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.

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 Forms MS-965 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 Forms MS-965 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 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 Forms MS-965 are free from material misstatement, we performed tests of the Township of Orange, Columbia 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-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:

- Late Receipt Of Liquid Fuels Allocation And Untimely Deposit Of Liquid Fuels And Turnback Allocations

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether the municipality's Liquid Fuels Tax Fund money is spent in accordance with the laws and regulations identified in the Background section of this report and the Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Township of Orange, Columbia County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General  
July 25, 2023

# CONTENTS

	<u>Page</u>
Background.....	1
Financial Section:	
2021 Form MS-965 With Adjustments .....	5
2022 Form MS-965 With Adjustments .....	8
Auditor Description Of Select Transactions.....	11
Finding And Recommendations:	
Finding - Late Receipt Of Liquid Fuels Allocation And Untimely Deposit Of Liquid Fuels And Turnback Allocations .....	12
Summary Of 2008 Examination Recommendation .....	15
Summary Of Onsite Closeout Meeting.....	16
Report Distribution .....	17

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, see also 72 P.S. § 2615.5, et sec., provides municipalities other than counties (i.e., 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 upon: (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.

Title 75 Pa.C.S. § 9511 of the Pennsylvania Vehicle Code 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 allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either 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 such a 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. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

To qualify for the annual allocation of Liquid Fuels Tax funds, *Publication 9* indicates that each municipality shall:

1. Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
2. Make deposits and payments or expenditures in compliance with Act 655 of 1956, as amended. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. *Publication 9*, Section 2.6, includes information about investing Liquid Fuels Tax monies, using loan or bond proceeds, and types of receipts into the Liquid Fuels Tax Fund.

TOWNSHIP OF ORANGE  
 COLUMBIA COUNTY  
 LIQUID FUELS TAX FUND  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development’s (DCED) Report of Elected and Appointed Officials by January 31<sup>st</sup> and the Survey of Financial Condition By March 15<sup>th</sup>.
4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation’s Financial Consultants.

*Criteria*

The criteria for the Form MS-965 With Adjustment are described below.

Section 1 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:

2019	2020	2021	2022
\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

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

2019	2020	2021	2022
\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

- Agility projects are exchanges of services with the Department of Transportation.

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

Section 2 of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is available from the Department of Transportation in March of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- Municipalities that transferred roads from the Commonwealth of Pennsylvania to the municipality through the Highway Transfer Program receive annual turnback allocations in March of each year from the Department of Transportation. Turnback allocations are based on the mileage of the roads transferred.
- Expenditures include the total transferred from Section 1.

Section 3 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.



TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

*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 Form MS-965 has 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 Form 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 is 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.

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2021 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	10,563.68	-	10,563.68
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	72,117.32	-	72,117.32
Highway construction and rebuilding projects	87,087.89	-	87,087.89
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 169,768.89</u>	 <u>\$ -</u>	 <u>\$ 169,768.89</u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2021 FORM MS-965 – SECTION 2  
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2021	\$ 223,759.42	\$ -	\$ 223,759.42
Receipts:			
2. State allocation	88,484.35	-	88,484.35
2a. Turnback allocation	5,560.00	-	5,560.00
2b. Interest on investments	656.23	-	656.23
2c. Miscellaneous	9,647.05	-	9,647.05
3. Total receipts	104,347.63	-	104,347.63
4. Total funds available	328,107.05	-	328,107.05
5. Expenditures (Section 1)	169,768.89	-	169,768.89
6. Balance, December 31, 2021	<u>\$ 158,338.16</u>	<u>\$ -</u>	<u>\$ 158,338.16</u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2021 FORM MS-965 – SECTION 3  
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 106,306.92	\$ -	\$ 106,306.92
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	18,808.87	-	18,808.87
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	125,115.79	-	125,115.79
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>125,115.79</u>	<u>-</u>	<u>125,115.79</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 125,115.79</u>	<u>\$ -</u>	<u>\$ 125,115.79</u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2022 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	2,907.41	-	2,907.41
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	124,304.66	-	124,304.66
Highway construction and rebuilding projects	-	-	-
Miscellaneous	191.75	-	191.75
 Total (To Section 2, Line 5)	 <u>\$ 127,403.82</u>	 <u>\$ -</u>	 <u>\$ 127,403.82</u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2022 FORM MS-965 – SECTION 2  
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2022	\$ 158,338.16	\$ -	\$ 158,338.16
Receipts:			
2. State allocation	85,455.95	-	85,455.95
2a. Turnback allocation	5,560.00	-	5,560.00
2b. Interest on investments	1,999.46	-	1,999.46
2c. Miscellaneous	191.75	-	191.75
3. Total receipts	<u>93,207.16</u>	<u>-</u>	<u>93,207.16</u>
4. Total funds available	<u>251,545.32</u>	<u>-</u>	<u>251,545.32</u>
5. Expenditures (Section 1)	<u>127,403.82</u>	<u>-</u>	<u>127,403.82</u>
6. Balance, December 31, 2022	<u><u>\$ 124,141.50</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 124,141.50</u></u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
2022 FORM MS-965 – SECTION 3  
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 125,115.79	\$ -	\$ 125,115.79
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	18,203.19	-	18,203.19
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	143,318.98	-	143,318.98
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>143,318.98</u>	<u>-</u>	<u>143,318.98</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 124,141.50</u>	<u>\$ -</u>	<u>\$ 124,141.50</u>

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail.

Miscellaneous Receipts

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

<u>Source</u>	<u>Description</u>	<u>2021</u>	<u>2022</u>
Vendor	Reimburse for payment in error	\$5,647.05	\$ -
General Fund	Reimbursement (Summary of 2008 Examination Recommendation)	4,000.00	-
Financial Institution	Refund for bank service fees	-	191.75
	Totals	<u>\$9,647.05</u>	<u>\$191.75</u>

Miscellaneous Expenditures

On January 13, 2022, the municipality expended \$191.75 from the Liquid Fuels Tax Fund for bank service fees.

Payment In Error

On June 24, 2020, the municipality expended \$5,647.05 from its Liquid Fuels Tax Fund in error. On February 18, 2021, the vendor reimbursed \$5,647.05 to its Liquid Fuels Tax Fund to correct the payment in error.



TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

**Finding - Late Receipt Of Liquid Fuels Allocation And Untimely Deposit Of Liquid Fuels And Turnback Allocations**

Our examination disclosed that the 2022 Liquid Fuels Tax Fund allocation of \$85,455.95, which should have been distributed from the Department of Transportation to the township during the first week of March of each year, was not received until May 23, 2022, because the township failed to comply with the Department of Transportation's *Publication 9*, Chapter Two, Section 2.4, which states:

To qualify for the annual liquid fuels tax allocation, a municipality shall:

- Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
- Make deposits and payments or expenditures in compliance with the Act 655. Failure to do so may result in not receiving allocations from PENNDOT until all discrepancies are resolved.
- Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31<sup>st</sup> and the Survey of Financial Condition by March 15<sup>th</sup>.
- Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
- Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation's Financial Consultants.

Additionally, the 2022 Liquid Fuels Tax Fund allocation was not deposited into the Liquid Fuels Tax Fund until June 7, 2022. We also noted that the 2021 and 2022 Liquid Fuels Turnback allocations of \$5,560.00, which were received on March 3, 2021, and March 5, 2022, respectively, were not deposited into the Liquid Fuels Tax Fund until March 25, 2021, and April 21, 2022, respectively.

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

**Finding - Late Receipt Of Liquid Fuels Allocation And Untimely Deposit Of Liquid Fuels And Turnback Allocations (Continued)**

Because the municipality failed to file documents and information timely and did not timely deposit its 2022 Liquid Fuels Tax Fund allocation and also did not timely deposit its 2021 and 2022 Liquid Fuels Turnback allocations as noted above, the township did not have use of the 2022 allocation for three months. Furthermore, had the allocations been received and deposited timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs. Additionally, good internal control procedures require that all funds received be deposited immediately upon receipt. The failure to do so increases the risk that errors and misappropriations may occur and remain undetected.

We were unable to determine the cause of this condition.

**Recommendations**

We recommend that, in the future, the township comply with the Department of Transportation's *Publication 9* to ensure that the allocations are received during the first week in March as outlined above.

We further recommend that, in the future, the township deposit all allocations immediately upon receipt.

In addition, the municipal officials should consider using the electronic transfer of funds offered by the Department of Transportation.

**Management's Response**

The Secretary/Treasurer stated:

I do not remember the exact date I received my liquid fuels check. However, I deposit the check within a few days of receipt. I did not hold the check. It is impossible to control the United States Postal Service and their deliveries. It is well known USPS has been encountering difficulties in performing their required duties. If the State is going to issue findings because of such issues, the State should reevaluate the way they issue Liquid Fuels payments and directly deposit the monies and abolish paper checks.

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

**Finding - Late Receipt Of Liquid Fuels Allocation And Untimely Deposit Of Liquid Fuels And Turnback Allocations (Continued)**

Auditor's Conclusion

Municipalities have the option to have their allocations directly deposited into their Liquid Fuels Tax Fund bank accounts. The municipal should contact the Department of Transportation for assistance in setting up direct deposit if it prefers to receive them using that method. During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF 2008 EXAMINATION RECOMMENDATION  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

Summary Of 2008 Examination Recommendation

In our 2008 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$20,000.00 to its Liquid Fuels Tax Fund for liquid fuels project money over expended on Project No. 08-19219-01-CA.

During our current examination, we reviewed a letter dated December 5, 2016, from the Department of Transportation directing the municipality to reimburse \$20,000.00 to its Liquid Fuels Tax Fund. We also reviewed a letter dated January 18, 2017, from the Department of Transportation approving a payment plan of \$4,000.00 per year for five years as noted below.

December 31, 2017	Paid
December 31, 2018	Paid
December 31, 2019	Paid
December 31, 2020	Paid
December 31, 2021	Paid

During our current examination, we noted that the municipality paid the fifth and final payment on February 18, 2021.

TOWNSHIP OF ORANGE  
COLUMBIA COUTNY  
LIQUID FUELS TAX FUND  
SUMMARY OF ONSITE CLOSEOUT MEETING  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

An onsite closeout meeting was held May 3, 2023. Those participating were:

TOWNSHIP OF ORANGE

Ms. Erika Burkhart, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Brian P. Dries, Auditor

TOWNSHIP OF ORANGE  
COLUMBIA COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2021 TO DECEMBER 31, 2022

This report was initially distributed to:

**The Honorable Michael Carroll**  
Secretary  
Department of Transportation

**Township of Orange**  
Columbia County  
2028 State Route 487  
Orangeville, PA 17859

**The Honorable Calvin Fox**  
Chairman of the Board of Supervisors

**Ms. Erika Burkhart**  
Secretary/Treasurer

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).