BOROUGH OF THORNBURG
ALLEGHENY COUNTY
02-465

LIQUID FUELS TAX FUND
EXAMINATION REPORT

FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

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BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

Background

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

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

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

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

1. Evidence that the treasurer is bonded in accordance with the law, or that its treasurer is a bank requiring no bond by January 31 of each year.

2. A report indicating the manner in which its liquid fuels tax allocation was expended in the previous year (Form MS-965) by January 31 of each year.

3. A report of elected and appointed officials by January 31 of each year.

4. A Survey of Financial Condition by March 15 of each year.

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

JACK WAGNER

AUDITOR GENERAL

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

JACK WAGNER
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Barry J. Schoch, P.E.
Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Borough of Thornburg, Allegheny County, for the two years ended December 31, 2009. The municipality's management is responsible for the Forms MS-965. Our responsibility is to express an opinion on the Forms MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Borough of Thornburg, Allegheny County's Forms MS-965 for the two years ended December 31, 2009 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each municipality's Liquid Fuels Tax Fund to ensure that funds received are expended in accordance with applicable laws and regulations. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 403 of *The Fiscal Code*.

As described in Note 4, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

COUNCIL 90
AFSCME
UNION LABEL

As discussed in Finding No. 2, on February 28, 2008, the municipality transferred $13,306.28 from its Liquid Fuels Tax Fund to its General Fund. The transfer was for the reimbursement of street lighting expenditures that were paid from the General Fund between January and November of 2007, which are retroactive expenditures.

In our opinion, except for the matter discussed in the preceding paragraph, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Borough of Thornburg, Allegheny County, for the two years ended December 31, 2009, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Forms MS-965 and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Borough of Thornburg, Allegheny County's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the Borough of Thornburg, Allegheny County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Borough of Thornburg, Allegheny County's internal control. We consider the deficiency described in the finding below to be significant deficiency in internal control over reporting on the Forms MS-965:

- Failure To Properly Prepare Forms MS-965.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Forms MS-965 will not be prevented or detected by the Borough of Thornburg, Allegheny County's internal control. Our consideration of the internal control over reporting on the Forms MS-965 would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

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

- Retroactive Expenditures.

We also noted an other 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 Allocations.

We are concerned in light of the municipality's failure to correct a previously reported finding regarding late receipt of allocations. During our current examination period the municipality failed to properly prepare its Forms MS-965, made retroactive expenditures from its Liquid Fuels Tax Fund, and received its Liquid Fuels Tax Fund allocations late. The municipality should strive to implement 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 Borough of Thornburg, Allegheny County, and is not intended to be and should not be used by anyone other than these specified parties.

August 2, 2011

JACK WAGNER
Auditor General

JACK WAGNER

AUDITOR GENERAL

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments (Note 4)	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	13,662.41	(356.13)	13,306.28
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	$ 13,662.41	$ (356.13)	$ 13,306.28

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Balance, January 1, 2008	$ 5,853.84	$ 13,306.28	$ 19,160.12
Receipts:			
2. State allocation	14,320.40	-	14,320.40
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	431.88	-	431.88
2c. Miscellaneous (Grant from General Fund)	-	426.56	426.56
3. Total receipts	14,752.28	426.56	15,178.84
4. Total funds available	20,606.12	13,732.84	34,338.96
5. Expenditures (Section 1)	13,662.41	(356.13)	13,306.28
6. Balance, December 31, 2008	$ 6,943.71	$ 14,088.97	$ 21,032.68

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Prior year equipment balance	$ 5,853.84	$ 2,239.15	$ 8,092.99
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	2,864.08	-	2,864.08
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	8,717.92	2,239.15	10,957.07
5. Less: Major equipment expenditures	-	-	-
6. Remainder	8,717.92	2,239.15	10,957.07
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 6,943.71	$ 4,013.36	$ 10,957.07

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments (Note 4)	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	4,025.41	4,025.41
Traffic control devices	-	-	-
Street lighting	13,604.83	-	13,604.83
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	6,581.49	6,581.49
Maintenance and repair of roads and bridges	-	3,055.51	3,055.51
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	$ 13,604.83	$ 13,662.41	$ 27,267.24

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Balance, January 1, 2009	$ 6,943.71	$ 14,088.97	$ 21,032.68
Receipts:			
2. State allocation	13,785.13	-	13,785.13
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	65.74	-	65.74
2c. Miscellaneous	-	-	-
3. Total receipts	13,850.87	-	13,850.87
4. Total funds available	20,794.58	14,088.97	34,883.55
5. Expenditures (Section 1)	13,604.83	13,662.41	27,267.24
6. Balance, December 31, 2009	$ 7,189.75	$ 426.56	$ 7,616.31

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Prior year equipment balance	$ 6,943.71	$ 4,013.36	$ 10,957.07
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	2,757.03	-	2,757.03
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	9,700.74	4,013.36	13,714.10
5. Less: Major equipment expenditures	-	-	-
6. Remainder	9,700.74	4,013.36	13,714.10
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 7,189.75	$ 426.56	$ 7,616.31

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

1. Criteria

Section 1

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

- Major equipment purchases are purchases of road machinery and road equipment that cost in excess of $4,000.00.

- Minor equipment purchases are purchases of road machinery and road equipment that cost $4,000.00 or less.

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

Section 2

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

- The state allocation is generally received from the Department of Transportation during the first week in April of each year. The amount the municipality receives is based half on its population and half on its road mileage.

- The turnback allocation is generally received from the Department of Transportation during the first week in April of each year. A municipality receives a yearly turnback allocation based on road mileage for all roads that were transferred to the municipality from the Commonwealth of Pennsylvania through the Highway Transfer Program.

- Expenditures include the total transferred from Section 1.

Section 3

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

1. Criteria (Continued)

Section 3 (Continued)

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

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

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

Basis Of Presentation

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

Basis Of Accounting

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

1. Criteria (Continued)

General Fixed Assets

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

2. Deposits

The Borough Code, Title 53 P.S § 46316, authorizes the borough to deposit its funds in the following:

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

- Certificates of deposit purchased from institutions insured by the FDIC or other like insurance to the extent that such accounts are so insured. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets. Certificates of deposit may not exceed 20 percent of a bank's total capital surplus or 20 percent of a savings and loan's or savings bank's assets minus liabilities.

Deposits consist of receipts and deposits in a financial institution. Pennsylvania statutes require all deposits to be insured and, for any amount above the insured maximum, to be secured with approved collateral as defined.

There were no deposits exposed to custodial credit risk as of December 31, 2009. Custodial credit risk, as defined by GASB No. 40, includes deposits that are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the municipality's name.

2. Deposits (Continued)

Fund Balance

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

Cash	$7,616.31

3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned $431.88 during 2008, and $65.74 during 2009, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2008 - Section 1

An adjustment of $(356.13) was made to “Street lighting” because these expenditures were overstated.

2008 - Section 2

An adjustment of $13,306.28 was made to “Balance, January 1, 2008” because of prior report adjustments that were not carried forward in the fund balance.

An adjustment of $426.56 was made to “Miscellaneous” because a grant from the General Fund was not reported.

2008 - Section 3

An adjustment of $2,239.15 was made to “Prior year equipment balance” because of prior report adjustments that were not carried forward in the equipment balance.

4. Adjustments (Continued)

2009 - Section 1

An adjustment of $4,025.41 was made to "Winter maintenance services" because these expenditures were not reported.

An adjustment of $6,581.49 was made to "Repairs of tools and machinery" because these expenditures were not reported.

An adjustment of $3,055.51 was made to "Maintenance and repair of roads and bridges" because these expenditures were not reported.

2009 - Section 2

An adjustment of $14,088.97 was made to "Balance, January 1, 2009" to reflect the adjustment made to the fund balance in 2008 - Section 2.

2009 - Section 3

An adjustment of $4,013.36 was made to "Prior year equipment balance" because an incorrect equipment balance was carried forward.

JACK WAGNER

AUDITOR GENERAL

Finding No. 1 - Failure To Properly Prepare Forms MS-965

Our examination disclosed that there were numerous errors made in the preparation of the municipality's 2008 and 2009 Forms MS-965. These adjustments, which are disclosed in Note 4, are as follows:

2008 - Section 1

- An adjustment of $(356.13) was made to "Street lighting" because these expenditures were overstated.

2008 - Section 2

- An adjustment of $13,306.28 was made to "Balance, January 1, 2008" because of prior report adjustments that were not carried forward in the fund balance.

- An adjustment of $426.56 was made to "Miscellaneous" because a grant from the General Fund was not reported.

2008 - Section 3

- An adjustment of $2,239.15 was made to "Prior year equipment balance" because of prior report adjustments that were not carried forward in the equipment balance.

2009 - Section 1

- An adjustment of $4,025.41 was made to "Winter maintenance services" because these expenditures were not reported.

- An adjustment of $6,581.49 was made to "Repairs of tools and machinery" because these expenditures were not reported.

- An adjustment of $3,055.51 was made to "Maintenance and repair of roads and bridges" because these expenditures were not reported.

Finding No. 1 - Failure To Properly Prepare Forms MS-965 (Continued)

2009 - Section 2

- An adjustment of $14,088.97 was made to "Balance, January 1, 2009" to reflect the adjustment made to the fund balance in 2008 - Section 2.

2009 - Section 3

- An adjustment of $4,013.36 was made to "Prior year equipment balance" because an incorrect equipment balance was carried forward.

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

Management's Response

The municipal officials offered no formal response at this time.

Finding No. 2 - Retroactive Expenditures

Our examination disclosed that on February 28, 2008, the municipality transferred $13,306.28 from its Liquid Fuels Tax Fund to its General Fund. The transfer was for the reimbursement of street lighting expenditures that were paid from the General Fund between January and November of 2007, which are retroactive expenditures.

The Department of Transportation's *Publication 9* contains the policies and procedures for the administration of the Liquid Fuels Tax Fund. *Publication 9*, Chapter Two, Section 2.7.2, states, in relevant part:

> Examples of what Liquid Fuels Tax Fund monies may not be expended for are:
>
> 8. Repayments of prior year's expenditures.
> 17. Retroactive expenditures or repayment of other funds for prior period expenditures.

Because these expenditures were paid from the General Fund between January and November of 2007, and were not reimbursed with Liquid Fuels Tax Fund money until February 28, 2008, the expenditures incurred were not reimbursed in a reasonable period of time. Therefore, the municipality did not comply with the Department of Transportation's *Publication 9*.

The failure to follow the Department of Transportation's *Publication 9* as noted above could result in the municipality having to reimburse $13,306.28 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse $13,306.28 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the municipality comply with the Department of Transportation's *Publication 9* as noted above.

Management's Response

The municipal officials offered no formal response at this time.

Finding No. 3 - Late Receipt Of Allocations

Our examination disclosed that the 2008 and 2009 Liquid Fuels Tax Fund allocations of $14,320.40 and $13,785.13, respectively, which should have been distributed from the Department of Transportation to the municipality during the first week of April of each year, were not received until May 7, 2008, and December 14, 2009, respectively, because the municipality 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 31st and the Survey of Financial Condition by March 15th.
> - Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.

Because the municipality failed to file documents and information timely as noted above, the municipality did not have use of the allocation for one month for the 2008 allocation and more than eight months for the 2009 allocation. Furthermore, had the allocations been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

A similar finding was also written in our prior report.

Finding No. 3 - Late Receipt Of Allocations (Continued)

Recommendation

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

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the municipality comply with our recommendation.

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

An exit conference was held August 2, 2011. Those participating were:

BOROUGH OF THORNBURG

Ms. Dorothy S. Falk, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Paul Palombo, Auditor

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

BOROUGH OF THORNBURG
ALLEGHENY COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

This report was initially distributed to:

The Honorable Barry J. Schoch, P.E.
Secretary
Department of Transportation

Borough of Thornburg
Allegheny County
533 Hamilton Road
Pittsburgh, PA 15205

The Honorable Patricia Dodge	President of Council
Ms. Dorothy S. Falk	Secretary/Treasurer

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