

ATTESTATION ENGAGEMENT

York County
Pennsylvania
66-000

Liquid Fuels Tax Fund, Act 44 Tax Fund,
Act 89 Tax Fund, and
County Fee for Local Use Fund
For the Period
January 1, 2019 to December 31, 2021

February 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

Michael Carroll
Acting Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-991 With Adjustments for the Liquid Fuels Tax Fund, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Reports of County Fee for Local Use Funds With Adjustments of York County for the period January 1, 2019 to December 31, 2021 (Forms). The county's management is responsible for presenting the Forms 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 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Forms are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms. 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 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 relevant ethical requirements relating to the engagement.

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Forms are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

In our opinion, the Forms present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund, Act 44 Tax Fund, Act 89 Tax Fund, and the County Fee for Local Use Fund of York County for the period January 1, 2019 to December 31, 2021, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

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; 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. 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 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 Forms 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 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 was for the limited purpose of expressing an opinion on whether the Forms 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. 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. We did identify a certain deficiency in internal control, described in the finding listed below, that we consider to be a significant deficiency in internal control:

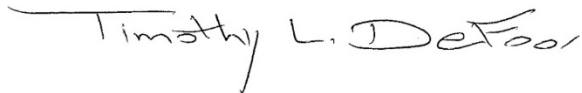
- Untimely Deposit Of Allocations.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms are free from material misstatement, we performed tests of York 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. 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*.

The purpose of this report is to determine whether the county's Liquid Fuels Tax Fund, Act 44 Tax Fund, Act 89 Tax Fund, and County Fee for Local Use 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 York 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
January 10, 2023

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YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background

The Vehicle Code makes provisions and provides funding for the County Liquid Fuels, Act 44, Act 89, and County Fee for Local Use 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) and Act 89 of 2013 (November 25, 2013, P.L. 169), provides the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Commonwealth's Motor License Fund (75 Pa. C.S. § 8915.6(b)(2) and as of July 1, 2014 § 9301(b)). 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 counties 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.

The Vehicle Code, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89), permits counties to impose a \$5 fee for local use on nonexempt vehicles registered to an address located in the county (75 Pa. C.S. § 1935 (b)). This fee is collected by the Department of Transportation and is distributed to counties that impose the fee on the first business day of June and December each year.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

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;

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

- 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
 - 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) and Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from 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.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (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.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (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.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

- 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 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.
- D. *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 County Fee for Local Use funds distributed to the counties from the Department of Transportation. The County Fee for Local Use 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. No other money may be deposited and commingled in this fund. Money should be invested to earn interest until expended.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

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

- Construction, reconstruction, maintenance, and repair of public roads/streets, or bridges for which the county is legally responsible including a roadway open to the use of the public for vehicular traffic on the grounds of a college or university, public or private school, or public or historical park.
- Curb ramps from to provide for access by individuals with disabilities in accordance with the Americans with Disabilities Act (ADA) and Department of Transportation Standards;
- Property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- Ferry boat operations, where applicable.
- 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
- Transportation related safety studies or safety projects on public highways.
- The construction of sounds walls if included in a highway project as a mitigation measure for environmental purposes and all warrants are met.
- Other expenditures determined, on a case-by-case basis, to be consistent with the requirements and restrictions of Article 8, Section 11 of the Pennsylvania Constitution.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

- (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.
- (4) Each county that has adopted a fee for local use ordinance must submit a set of annual reports showing the receipts and expenditures of all fee for local use funds received from the Commonwealth on forms supplied by the Center for Program Development and Management.

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Forms MS-991 With Adjustments, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Reports of County Fee For Local Use Funds 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, the County Act 44, Act 89 Tax Funds, and the County Fee For Local Use Fund, respectively.

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.
- 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).

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

- 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.

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.
- 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.
- C. Total Act 44 and Act 89 funds available for expenditure.
- D. Expenditures for county-owned bridges.
- E. The balance in the fund at the close of the report calendar year.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports of County Fee for Local Use Funds:

- A. The balance in the County Fee for Local Use Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include the County's Fee for Local Use Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.
- C. Total County Fee for Local Use funds available for expenditure.
- D. Expenditures.
- E. The balance in the fund at the close of the report calendar year.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Background (Continued)

Basis Of Accounting

The accompanying Forms MS-991 With Adjustments, Reports of Act 44 Tax Fund With Adjustments, Reports of Act 89 Tax Fund With Adjustments, and Reports of County Fee For Local Use Funds 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.

YORK COUNTY
LIQUID FUELS TAX FUND
2019 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2019	\$ 661,631.87	\$ -	\$ 661,631.87
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	642,630.31	-	642,630.31
Interest	17,758.44	-	17,758.44
Reimbursable agreements	1,971,543.81	-	1,971,543.81
Miscellaneous	237,870.89	-	237,870.89
Total receipts	<u>2,869,803.45</u>	<u>-</u>	<u>2,869,803.45</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>3,531,435.32</u>	<u>-</u>	<u>3,531,435.32</u>
<u>Expenditures:</u>			
Administrative	14,101.00	2,400.00	16,501.00
Minor equipment purchases	2,981.82	-	2,981.82
County aid payments	-	-	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	3,836.00	-	3,836.00
Traffic control devices	4,274.60	-	4,274.60
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	13,739.46	-	13,739.46
Maintenance and repairs - roads and bridges	436,455.37	(40,873.57)	395,581.80
Highway construction and rebuilding projects	1,892,872.11	40,873.57	1,933,745.68
Miscellaneous	2,400.00	(2,400.00)	-
Total expenditures	<u>2,370,660.36</u>	<u>-</u>	<u>2,370,660.36</u>
Remaining funds available as of December 31, 2019	<u>\$ 1,160,774.96</u>	<u>\$ -</u>	<u>\$ 1,160,774.96</u>

YORK COUNTY
LIQUID FUELS TAX FUND
2019 FORM MS-991 WITH ADJUSTMENTS

2019 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	-	-	-
Unpaid county aid grants	-	-	-
	-	-	-
Total approved future year receipts and expenditures	-	-	-
Year end balance available for future years as of December 31, 2019	\$ 1,160,774.96	\$ -	\$ 1,160,774.96

YORK COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2020	\$ 1,160,774.96	\$ -	\$ 1,160,774.96
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	558,262.61	-	558,262.61
Interest	3,500.14	-	3,500.14
Reimbursable agreements	887,031.01	-	887,031.01
Miscellaneous	4,073.53	-	4,073.53
Total receipts	<u>1,452,867.29</u>	<u>-</u>	<u>1,452,867.29</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>2,613,642.25</u>	<u>-</u>	<u>2,613,642.25</u>
<u>Expenditures:</u>			
Administrative	13,995.00	2,480.75	16,475.75
Minor equipment purchases	-	-	-
County aid payments	-	-	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	6,856.77	-	6,856.77
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	154,405.41	(47,093.16)	107,312.25
Highway construction and rebuilding projects	1,099,877.48	47,093.16	1,146,970.64
Miscellaneous	58,841.66	(2,480.75)	56,360.91
Total expenditures	<u>1,333,976.32</u>	<u>-</u>	<u>1,333,976.32</u>
Remaining funds available as of December 31, 2020	<u>\$ 1,279,665.93</u>	<u>\$ -</u>	<u>\$ 1,279,665.93</u>

YORK COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-991 WITH ADJUSTMENTS

2020 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	-	-	-
Unpaid county aid grants	-	-	-
	-	-	-
Total approved future year receipts and expenditures	-	-	-
Year end balance available for future years as of December 31, 2020	\$ 1,279,665.93	\$ -	\$ 1,279,665.93

YORK COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2021	\$ 1,279,665.93	\$ -	\$ 1,279,665.93
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	560,026.04	-	560,026.04
Interest	155.82	-	155.82
Reimbursable agreements	378,140.59	-	378,140.59
Miscellaneous	-	-	-
Total receipts	<u>938,322.45</u>	<u>-</u>	<u>938,322.45</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>2,217,988.38</u>	<u>-</u>	<u>2,217,988.38</u>
<u>Expenditures:</u>			
Administrative	13,966.00	2,400.00	16,366.00
Minor equipment purchases	1,334.89	-	1,334.89
County aid payments	-	-	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	3,337.92	-	3,337.92
Traffic control devices	5,012.12	-	5,012.12
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	73.04	-	73.04
Maintenance and repairs - roads and bridges	136,289.68	-	136,289.68
Highway construction and rebuilding projects	660,631.08	-	660,631.08
Miscellaneous	19,357.67	(2,400.00)	16,957.67
Total expenditures	<u>840,002.40</u>	<u>-</u>	<u>840,002.40</u>
Remaining funds available as of December 31, 2021	<u>\$ 1,377,985.98</u>	<u>\$ -</u>	<u>\$ 1,377,985.98</u>

YORK COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-991 WITH ADJUSTMENTS

2021 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	500,000.00	-	500,000.00
Unpaid county aid grants	-	-	-
	-	-	-
Total approved future year receipts and expenditures	500,000.00	-	500,000.00
Year end balance available for future years as of December 31, 2021	\$ 877,985.98	\$ -	\$ 877,985.98

YORK COUNTY
2019 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 432,863.73	\$ -	\$ 432,863.73
<u>Receipts:</u>			
Act 44 Funds	158,535.30	-	158,535.30
Interest	9,317.90	-	9,317.90
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>167,853.20</u>	<u>-</u>	<u>167,853.20</u>
Total funds available	<u>600,716.93</u>	<u>-</u>	<u>600,716.93</u>
<u>Expenditures:</u>			
Construction	3,774.60	-	3,774.60
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>3,774.60</u>	<u>-</u>	<u>3,774.60</u>
Balance, December 31, 2019	<u><u>\$ 596,942.33</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 596,942.33</u></u>

YORK COUNTY
2020 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 596,942.33	\$ -	\$ 596,942.33
<u>Receipts:</u>			
Act 44 Funds	156,879.13	-	156,879.13
Interest	1,571.32	-	1,571.32
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>158,450.45</u>	<u>-</u>	<u>158,450.45</u>
Total funds available	<u>755,392.78</u>	<u>-</u>	<u>755,392.78</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2020	<u><u>\$ 755,392.78</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 755,392.78</u></u>

YORK COUNTY
2021 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2021	\$ 755,392.78	\$ -	\$ 755,392.78
<u>Receipts:</u>			
Act 44 Funds	154,165.35	-	154,165.35
Interest	110.82	-	110.82
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>154,276.17</u>	<u>-</u>	<u>154,276.17</u>
Total funds available	<u>909,668.95</u>	<u>-</u>	<u>909,668.95</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2021	<u><u>\$ 909,668.95</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 909,668.95</u></u>

YORK COUNTY
2019 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 223,166.00	\$ -	\$ 223,166.00
<u>Receipts:</u>			
Act 89 Funds	301,062.53	-	301,062.53
Interest	7,854.44	-	7,854.44
Reimbursable agreements	753,346.33	-	753,346.33
Miscellaneous	4,429.00	-	4,429.00
Total receipts	<u>1,066,692.30</u>	<u>-</u>	<u>1,066,692.30</u>
Total funds available	<u>1,289,858.30</u>	<u>-</u>	<u>1,289,858.30</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	821,655.23	-	821,655.23
Miscellaneous	-	-	-
Total expenditures	<u>821,655.23</u>	<u>-</u>	<u>821,655.23</u>
Balance, December 31, 2019	<u><u>\$ 468,203.07</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 468,203.07</u></u>

YORK COUNTY
2020 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 468,203.07	\$ -	\$ 468,203.07
<u>Receipts:</u>			
Act 89 Funds	278,505.26	-	278,505.26
Interest	1,354.21	-	1,354.21
Reimbursable agreements	419,899.66	-	419,899.66
Miscellaneous	-	-	-
Total receipts	<u>699,759.13</u>	<u>-</u>	<u>699,759.13</u>
Total funds available	<u>1,167,962.20</u>	<u>-</u>	<u>1,167,962.20</u>
<u>Expenditures:</u>			
Construction	14,555.67	(5,426.50)	9,129.17
Maintenance and repair	363,650.67	5,426.50	369,077.17
Miscellaneous	-	-	-
Total expenditures	<u>378,206.34</u>	<u>-</u>	<u>378,206.34</u>
Balance, December 31, 2020	<u><u>\$ 789,755.86</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 789,755.86</u></u>

YORK COUNTY
2021 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2021	\$ 789,755.86	\$ -	\$ 789,755.86
<u>Receipts:</u>			
Act 89 Funds	302,155.02	-	302,155.02
Interest	113.99	-	113.99
Reimbursable agreements	485,525.01	-	485,525.01
Miscellaneous	20,570.45	-	20,570.45
Total receipts	<u>808,364.47</u>	<u>-</u>	<u>808,364.47</u>
Total funds available	<u>1,598,120.33</u>	<u>-</u>	<u>1,598,120.33</u>
<u>Expenditures:</u>			
Construction	897,020.52	-	897,020.52
Maintenance and repair	2,538.00	-	2,538.00
Miscellaneous	-	-	-
Total expenditures	<u>899,558.52</u>	<u>-</u>	<u>899,558.52</u>
Balance, December 31, 2021	<u><u>\$ 698,561.81</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 698,561.81</u></u>

YORK COUNTY
2019 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 2,880,120.08	\$ -	\$ 2,880,120.08
<u>Receipts:</u>			
Local Use Funds	2,365,395.00	-	2,365,395.00
Interest	59,243.69	-	59,243.69
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>2,424,638.69</u>	<u>-</u>	<u>2,424,638.69</u>
Total funds available	<u>5,304,758.77</u>	<u>-</u>	<u>5,304,758.77</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	-	-
County-Owned road construction	-	-	-
County-Owned bridge maintenance	274,198.24	361,727.88	635,926.12
County-Owned bridge construction	1,051,530.06	(346,285.34)	705,244.72
Administrative expenditures	-	-	-
Miscellaneous	15,442.54	(15,442.54)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>1,341,170.84</u>	<u>-</u>	<u>1,341,170.84</u>
Balance, December 31, 2019	<u><u>\$ 3,963,587.93</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,963,587.93</u></u>

YORK COUNTY
2020 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 3,963,587.93	\$ -	\$ 3,963,587.93
<u>Receipts:</u>			
Local Use Funds	2,355,635.00	-	2,355,635.00
Interest	10,753.26	-	10,753.26
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>2,366,388.26</u>	<u>-</u>	<u>2,366,388.26</u>
Total funds available	<u>6,329,976.19</u>	<u>-</u>	<u>6,329,976.19</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	-	-
County-Owned road construction	-	-	-
County-Owned bridge maintenance	503,183.03	(503,183.03)	-
County-Owned bridge construction	925,351.45	503,183.03	1,428,534.48
Administrative expenditures	-	-	-
Miscellaneous	-	-	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>1,428,534.48</u>	<u>-</u>	<u>1,428,534.48</u>
Balance, December 31, 2020	<u><u>\$ 4,901,441.71</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,901,441.71</u></u>

YORK COUNTY
2021 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2021	\$ 4,901,441.71	\$ -	\$ 4,901,441.71
<u>Receipts:</u>			
Local Use Funds	2,502,790.00	-	2,502,790.00
Interest	1,314.13	-	1,314.13
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>2,504,104.13</u>	<u>-</u>	<u>2,504,104.13</u>
Total funds available	<u>7,405,545.84</u>	<u>-</u>	<u>7,405,545.84</u>
<u>Expenditures:</u>			
County-Owned road maintenance	12,800.00	(12,800.00)	-
County-Owned road construction	-	12,800.00	12,800.00
County-Owned bridge maintenance	547,222.92	(547,222.92)	-
County-Owned bridge construction	1,578,793.60	564,772.67	2,143,566.27
Administrative expenditures	-	-	-
Miscellaneous	17,549.75	(17,549.75)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>2,156,366.27</u>	<u>-</u>	<u>2,156,366.27</u>
Balance, December 31, 2021	<u>\$ 5,249,179.57</u>	<u>\$ -</u>	<u>\$ 5,249,179.57</u>

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

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

Adjustments

2019 Form MS-991

Adjustments were made to “Administrative” and “Miscellaneous” because expenditures of \$2,400.00 were misclassified.

Adjustments were made to “Maintenance and repairs - roads and bridges” and “Highway construction and rebuilding projects” because expenditures of \$40,873.57 were misclassified.

2020 Form MS-991

Adjustments were made to “Administrative” and “Miscellaneous” because expenditures of \$2,480.75 were misclassified.

Adjustments were made to “Maintenance and repairs - roads and bridges” and “Highway construction and rebuilding projects” because expenditures of \$47,093.16 were misclassified.

2021 Form MS-991

Adjustments were made to “Administrative” and “Miscellaneous” because expenditures of \$2,400.00 were misclassified.

2020 Report of Act 89 Tax Fund

Adjustments were made to “Construction” and “Maintenance and repair” because expenditures of \$5,426.50 were misclassified.

2019 Report of County Fee For Local Use Funds

Adjustments were made to “County-Owned bridge maintenance,” “County-Owned bridge construction,” and “Miscellaneous” because expenditures of \$361,727.88 were misclassified.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Adjustments (Continued)

2020 Report of County Fee For Local Use Funds

Adjustments were made to “County-Owned bridge maintenance” and “County-Owned bridge construction” because expenditures of \$503,183.03 were misclassified.

2021 Report of County Fee For Local Use Funds

Adjustments were made to “County-Owned road maintenance” and “County-Owned road construction” because expenditures of \$12,800.00 were misclassified.

Adjustments were made to “County-Owned bridge maintenance,” “County-Owned bridge construction,” and “Miscellaneous” because expenditures of \$564,772.67 were misclassified.

Reimbursable Agreements

During our examination, we noted that the county entered into reimbursable agreements with the Pennsylvania Department of Transportation for the inspection and reconstruction of county bridges. During our current examination period, the county received \$3,236,715.41 and \$1,658,771.00 as a result of these agreements and deposited this money into its Liquid Fuels Tax Fund and Act 89 Tax Fund, respectively.

Miscellaneous Receipts

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

Source	Description	2019	2020
Glen Rock Borough	Reimbursement for road work	\$113,156.11	\$ -
Vendor	Reimbursement for road work	918.23	4,007.99
York County	Sale of equipment	113,500.00	-
York County	Park crew wages	2,260.25	-
Local business	Reimbursement for damages	3,675.00	-
Vendor	Recycling	685.30	-
General Fund	Reimbursement (Summary Of Prior Examination Recommendation)	3,676.00	-
Vendor	Refund of overpayment	-	65.54
	Totals	\$237,870.89	\$4,073.53

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Miscellaneous Receipts (Continued)

The following miscellaneous receipts were deposited into the Act 89 Tax Fund during the examination period:

<u>Source</u>	<u>Description</u>	<u>2019</u>	<u>2021</u>
General Fund	Reimbursement (Summary Of Prior Examination Recommendation)	\$4,429.00	\$ -
Cumberland County	Bridge 257 cost sharing	-	20,342.22
Cumberland County	Bridge 247 cost sharing	-	228.23
	Totals	<u>\$4,429.00</u>	<u>\$20,570.45</u>

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>2020</u>	<u>2021</u>
York County Planning Commission	Unified bridge program	<u>\$56,360.91</u>	<u>\$16,957.67</u>

Encumbrances

As of December 31, 2021, \$500,000.00 was encumbered for a county project.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Finding - Untimely Deposit Of Allocations

Our examination disclosed that the 2020 Act 44 Tax Fund allocation of \$156,897.13 and the 2020 Act 89 Tax Fund allocation of \$141,112.77, which were received on December 2, 2020, were not deposited into the Act 44 Tax Fund and Act 89 Tax Fund until December 31, 2020.

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. Additionally, had the allocations been deposited in a timely manner, money may have been available for investment, potentially earning interest income which could have been used for road maintenance and repairs.

The county stated this condition occurred because the County Controller's Office implemented a new financial system in 2020 and because the Covid-19 pandemic impacted staffing.

We noted that the 2021 Act 44 and Act 89 allocations were deposited timely.

Recommendations

We recommend that, in the future, the county continues to deposit all allocations immediately upon receipt.

In addition, the county officials may desire to take advantage of the electronic transfer of funds being offered by the Department of Transportation.

Management's Response

The Chief Deputy Controller stated:

The County Controller's Office implemented a new financial system in 2020 and with this being the first year utilizing the system, record-keeping within the Treasurer's Office was a bit delayed through-out the year. This also was the year in which Covid-19 had a big impact on county departments and department staffing considerations were not ideal. For these reasons, the Act 44 and Act 89 allocations for December 2020 were not deposited in a timely manner. Moving forward the Controller's Office will be tracking these deposits much more closely to ensure funds are deposited timely.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Finding - Untimely Deposit Of Allocations (Continued)

Auditor's Conclusion

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

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

Summary Of Prior Examination Recommendation

In our prior report, we noted that the municipality expended \$3,676.00 from its Liquid Fuels Tax Fund and \$4,429.00 from its Act 89 Tax Fund for rental of equipment that was already owned by the county, which was nonpermissible. The township reimbursed these amounts to its Liquid Fuels Tax Fund and Act 89 Tax Fund on November 27, 2019.

We recommended that the county comply with the Liquid Fuels Tax Municipal Allocation Law regarding permissible expenditures.

Our current examination did not disclose any nonpermissible expenditures.

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

An exit conference was held October 28, 2022. Those participating were:

YORK COUNTY

Ms. Natasha L. Rohrbaugh, Chief Deputy Controller

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Tammy Fleisher, Audit Supervisor

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

YORK COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2021

This report was initially distributed to:

Michael Carroll
Acting Secretary
Department of Transportation

York County
Administrative Center
28 East Market Street
York, PA 17401-1596

The Honorable Julie Wheeler
President of the Board of Commissioners

The Honorable Gregory F. Bower
Controller

The Honorable Barbara L. Bair
Treasurer

Ms. Natasha L. Rohrbaugh
Chief Deputy Controller

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.