



**ATGLEN BOROUGH VOLUNTEER
FIREFIGHTERS RELIEF ASSOCIATION**

CHESTER COUNTY

COMPLIANCE AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2010 TO MAY 13, 2013

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DePASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Douglas Delestienne, President
ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Chester County

We have conducted a compliance audit of the former Atglen Borough Volunteer Firefighters' Relief Association pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2010 to May 13, 2013.

We conducted this compliance audit in accordance with *Government Auditing Standards* applicable to performance audits, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives.

The objectives of the audit were:

1. To determine if the volunteer firefighters' relief association took appropriate corrective action to address the findings contained in our prior audit report; and
2. To determine if the volunteer firefighters' relief association received state aid and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures.

Our audit was limited to the areas related to the objectives identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the former Atglen Borough Volunteer Firefighters' Relief Association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws and administrative procedures including the safeguarding of assets. In conducting our audit, we obtained an understanding of the volunteer firefighters' relief association's internal controls as they relate to the association's compliance with those requirements and that we considered to be significant within the context of the audit objectives, and assessed whether those significant controls were properly designed and implemented. Our audit procedures also included tests of documentary evidence supporting the former Atglen Borough Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the former Atglen Borough Volunteer Firefighters' Relief Association's cash, investments, and certain other assets and liabilities as of May 13, 2013, with the custodians of the funds, debtors, creditors, and financial institutions to the extent necessary to satisfy the audit objectives. Additionally, we performed procedures to provide a reasonable assurance of detecting instances of violations of legal and regulatory requirements or violations of provisions of contracts that are significant within the context of the audit objectives.

The results of our audit, for the period January 1, 2010 to May 13, 2013, found the former Atglen Borough Volunteer Firefighters' Relief Association did not take appropriate corrective action to address the findings contained in our prior audit report. In addition, we found that the former Atglen Borough Volunteer Firefighters' Relief Association did not, in all significant respects, receive state aid and expend state aid and accumulate relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, as noted in the findings listed below and discussed in detail in the Findings and Recommendations section of this report.

- Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures
- Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster
- Finding No. 3 – Inadequate Minutes Of Meetings
- Finding No. 4 – Inadequate Financial Record-Keeping System

The results of our tests indicated the former Atglen Borough Volunteer Firefighters' Relief Association expended funds as presented in the Accompanying Expenditure Information. However, as of May 13, 2013, the former Atglen Borough Volunteer Firefighters' Relief Association dissolved and the remaining assets were transferred to the Keystone Valley Volunteer Firefighters' Relief Association.

A scope limitation on our audit exists, as detailed in the Observation section of this report.

The contents of this report were discussed with the management of the former Atglen Borough Volunteer Firefighters' Relief Association. As a result of the dissolution, the former Atglen Borough Volunteer Firefighters' Relief Association's monetary assets and equipment were transferred to Keystone Valley Volunteer Firefighters' Relief Association.

March 20, 2014



EUGENE A. DEPASQUALE
Auditor General

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The former Atglen Borough Volunteer Firefighters Relief Association, herein referred to as the Atglen Borough Volunteer Firefighters' Relief Association, was a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of the volunteer firefighters' relief association. The relief association's bylaws define the specific operational procedures by which the volunteer firefighters' relief association conducts business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of the volunteer firefighters' relief association to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations, which is or are recognized as providing the service to the municipality.

BACKGROUND

The former Atglen Borough Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Atglen Borough	Chester	\$ 8,249	\$ 13,669	*
West Sadsbury Township	Chester	\$ 11,527	\$ 17,624	\$ 10,130

* In 2012, Atglen Borough did not allocate state aid to the former Atglen Volunteer Firefighters' Relief Association.

As of May 13, 2013, the former Atglen Volunteer Firefighters' Relief Association dissolved its organization. Thereafter, it did not receive any further state aid allocations. (See Accompanying Expenditure Information on page 13).

The former Atglen Volunteer Firefighters' Relief Association and the affiliated fire service organization are separate, legal entities. The former Atglen Borough Volunteer Firefighters' Relief Association was affiliated with the following fire service organization:

Atglen Fire Company, Inc.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The former Atglen Borough Volunteer Firefighters' Relief Association has not complied with the following prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Although the relief association received reimbursement for all previously reported undocumented expenditures, the relief association failed to provide adequate supporting documentation for all subsequent relief association expenditures as disclosed in Finding No. 1 contained in this report.

- Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

We are concerned with the former Atglen Borough Volunteer Firefighters' Relief Association's failure to correct the previously reported audit findings before it ceased operations on May 13, 2013. Since the former Atglen Borough Volunteer Firefighters' Relief Association's dissolved and transferred its assets to the newly formed Keystone Valley Volunteer Firefighters' Relief Association, the Keystone Valley Volunteer Firefighters' Relief Association's management should determine whether the deficiencies noted in this audit report exist in its organization, and if so, take appropriate corrective actions noted in this audit report.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Condition: As disclosed in the Status of Prior Findings section of this report, although the relief association received reimbursement for all previously reported undocumented expenditures, a similar condition occurred during the current audit period. The relief association did not provide adequate supporting documentation for the following expenditures made during the current audit period:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
01/05/10	2114	Payment to fire company	\$ 16,000
03/28/10	2123	Payment to fire company	3,500
10/12/10	2132	Payment to fire company	1,000
12/02/10	2135	Payment to fire company	7,000
07/11/11	2147	Equipment vendor	1,150
10/10/11	2153	Payment to fire company	<u>13,712</u>
Total			<u>\$ 42,362</u>

Also, our testing disclosed that the relief association failed to maintain adequate documentation to support four deposits made by relief association officials during 2010 and 2011 totaling \$6,017. Based on documentation provided by relief association officials, i.e. cancelled checks obtained from the affiliated fire company, it appears that the relief association received partial reimbursement totaling \$6,017 from the affiliated fire company for some of the undocumented expenditures disclosed above. However, we could not verify the nature of the deposits made because journals, ledgers and bank statements were not maintained as disclosed in Finding No. 4 contained in this report.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), [FN1] known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Without adequate supporting documentation, such as invoices, this department is unable to determine whether relief association funds were received and expended for purposes authorized by Act 118. Furthermore, adequate business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: Even though notified of this condition during our two prior audits, relief association officials again neglected to establish adequate internal control procedures to ensure supporting documentation is maintained for all financial transactions.

Effect: Lack of supporting documentation, such as invoices, made it impossible to determine if the expenditures were made in accordance with Act 118 at 35 Pa.C.S. § 7416(f). In addition, the continued failure to maintain adequate supporting documentation for relief association financial transactions can lead to an increased risk of errors occurring and funds being misappropriated. Furthermore, the relief association's future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: Due to the dissolution of the Atglen Borough Volunteer Firefighters' Relief Association, we are providing officials of the Keystone Valley Volunteer Firefighters' Relief Association with copies of this report so they are aware of the conditions that were detected during the audit. We recommend that Keystone Valley Volunteer Firefighters' Relief Association officials provide this department with adequate supporting documentation, such as invoices, to evidence the validity of the remaining expenditures or seek reimbursement from the affiliated fire company for the remaining undocumented expenditures in the amount of \$36,345. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association and the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the Keystone Valley Volunteer Firefighters' Relief Association.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

Condition: As cited in our two prior audit reports, the relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. A similar condition occurred during the current audit period. Specifically, relief association officials purchased \$17,488 of equipment during the current audit period; however, there was no equipment roster created or maintained for these purchases. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, to account for the relief association's owned equipment.

Criteria: Prudent business practice dictates the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's equipment. A cumulative equipment roster of all relief association equipment should include the following:

- Types of equipment purchased;
- Dates of purchase;
- Unit costs;
- Names of suppliers;
- Serial numbers, if applicable;
- Current locations of items;
- Final dispositions of sold or damaged equipment; and
- Evidence of the performance and results of an annual physical inventory.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Cause: Even though notified of this condition during our prior audit, relief association officials, again, neglected to establish adequate internal control procedures over equipment requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

Recommendation: Due to the dissolution of the Atglen Borough Volunteer Firefighters' Relief Association, we are providing officials of the Keystone Valley Volunteer Firefighters' Relief Association with copies of this report so they are aware of the conditions that were detected during the audit. We recommend that Keystone Valley Volunteer Firefighters' Relief Association officials maintain a cumulative equipment roster of all relief association owned equipment. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association, compliance will be subject to verification during our next audit of the Keystone Valley Volunteer Firefighters' Relief Association.

Finding No. 3 – Inadequate Minutes of Meetings

Condition: The relief association failed to maintain detailed minutes of meetings as required by Act 118. Specifically, the relief association's minutes did not address all of the financial-related transactions that occurred during the audit period. The auditor was only able to trace 3 expenditures out of the 63 expenditures tested to the meeting minutes. In addition, none of the deposits tested could be traced to any detailed meeting minutes maintained by the relief association.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

Cause: Relief association officials were unaware that maintaining detailed minutes of meetings was required by Act 118.

Effect: Without detailed minutes of meetings, evidence that relief association business was presented before the membership for approval does not exist.

Recommendation: Due to the dissolution of the Atglen Borough Volunteer Firefighters' Relief Association, we are providing officials of the Keystone Valley Volunteer Firefighters' Relief Association with copies of this report so they are aware of the conditions that were detected during the audit. We recommend that Keystone Valley Volunteer Firefighters' Relief Association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association, compliance will be subject to verification during our next audit of the Keystone Valley Volunteer Firefighters' Relief Association.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Financial Record-Keeping System

Condition: The relief association's financial record-keeping system did not provide effective control over cash receipts, disbursements, and monetary assets, and does not meet the minimum requirements of maintaining financial records established by this department. The following are the noted deficiencies:

- Journals were not maintained to record the receipts and disbursements of the relief association;
- Ledgers were not utilized to record the transactions of the relief association accounts;
- Training certificates were not maintained;
- Voided checks were not maintained; and
- All bank statements were not maintained.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states:

A volunteer firefighters' relief association may be a body corporate, governed by a charter and bylaws or an unincorporated association of individuals governed by bylaws and a constitution. In either case, it must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, an adequate system of accounting and record keeping is a prerequisite for sound administration of relief association assets.

Cause: Relief association officials were unaware of their various record-keeping responsibilities.

Effect: The failure of relief association officials to maintain adequate records prohibits the membership from effectively monitoring the relief association's financial operations.

Recommendation: Due to the dissolution of the Atglen Borough Volunteer Firefighters' Relief Association, we are providing officials of the Keystone Valley Volunteer Firefighters' Relief Association with copies of this report so they are aware of the conditions that were detected during the audit. We recommend that Keystone Valley Volunteer Firefighters' Relief Association officials establish and maintain a financial record-keeping system that meets the minimum record-keeping requirements of this department. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association, compliance will be subject to verification during our next audit of the Keystone Valley Volunteer Firefighters' Relief Association.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
OBSERVATION

Observation – Scope Limitation

The former Atglen Borough Volunteer Firefighters' Relief Association (VFRA) did not maintain canceled or imaged checks. Without copies of canceled or imaged checks, we could not determine whether two VFRA officers authorized and signed the checks. While the VFRA provided bank statements, the VFRA failed to provide copies of canceled or imaged checks.

Act 118 at 35 Pa.C.S. § 7415(c)(3) requires that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

Act 118 at 35 Pa.C.S. § 7418(a) provides that the Department of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association . . . as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Generally Accepted Government Auditing Standards (GAGAS) Section No. 6.56 states, "Auditors must obtain sufficient appropriate evidence to provide a reasonable basis for their findings and conclusions." GAGAS Section No. 6.61(f) states, "Evidence obtained from a knowledgeable, credible, and unbiased third party is generally more reliable than evidence from management of the audited entity or others who have a direct interest in the audited entity."

Our inability to review canceled checks or imaged checks constitutes a scope limitation on our audit.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 ACCOMPANYING EXPENDITURE INFORMATION
 FOR THE PERIOD JANUARY 1, 2010 TO MAY 13, 2013

Act 118 at 35 Pa.C.S. § 7412 states: a volunteer firefighters' relief association is an organization formed primarily for the purpose of affording financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. The organization may contain within its membership the members of one or more fire companies and may serve secondary purposes, as set forth in this subchapter, but only if adequate provisions have been first made to serve the primary purpose.

Act 118 at 35 Pa.C.S. § 7416 authorizes the investment of relief association funds and outlines the types of benefits and services that can be provided with volunteer firefighters' relief association funds.

Furthermore, all expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Benefit Services:	
Insurance premiums	\$ 12,795
Tokens of sympathy and goodwill	74
Total Benefit Services	\$ 12,869
Fire Services:	
Equipment purchased	\$ 17,488
Equipment maintenance	6,922
Training expenses	1,723
Total Fire Services	\$ 26,142
Administrative Services:	
Other administrative expenses	\$ 4,526
Other Expenditures:	
Transfer of monetary assets*	\$ 7,518
Undocumented expenditures	36,345
	\$ 43,863

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
ACCOMPANYING EXPENDITURE INFORMATION
FOR THE PERIOD JANUARY 1, 2010 TO MAY 13, 2013

* Transfer of Monetary Assets/Dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association.

As of May 13, 2013, the Atglen Borough Volunteer Firefighters' Relief Association completed the process of dissolution; consequently, all remaining monetary assets were transferred to the Keystone Valley Volunteer Firefighters' Relief Association. Due to the dissolution of the former Atglen Borough Volunteer Firefighters' Relief Association, we are providing officials of the Keystone Valley Volunteer Firefighters' Relief Association copies of this report.

ATGLEN BOROUGH VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Atglen Borough Volunteer Firefighters' Relief Association Governing Body:

Mr. Douglas Delestienne	President
Ms. Shirley Sheridan	Vice President
Ms. Stephanie Klinger	Secretary
Mr. Gary Sensenig	Treasurer

A report was also distributed to officials of the Keystone Valley Volunteer Firefighters' Relief Association.

Mr. Christopher B. Smith	President
Mr. Raymond Campbell	Vice President
Ms. Penny Knotts	Secretary
Ms. Tina Myers	Treasurer

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report.

Ms. P. Gail Murphy, Secretary
Atglen Borough

Ms. Cynthia Mammarella, Secretary
West Sadsbury Township

This report is a matter of public record and is available online at www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.