



NEWTON-RANSOM VOLUNTEER FIREMANS RELIEF ASSOCIATION

HEREIN REFERRED TO AS:

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

LACKAWANNA COUNTY

COMPLIANCE AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2006 TO DECEMBER 31, 2008



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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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), 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 Newton-Ransom Volunteer Firefighters' Relief Association is 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 84 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 84 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 84, 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. The Newton-Ransom Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Newton Township	Lackawanna	\$18,837	\$18,855	\$19,268
Ransom Township	Lackawanna	\$ 8,889	\$ 8,808	\$ 8,989

BACKGROUND (Continued)

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The Newton-Ransom Volunteer Firefighters' Relief Association is affiliated with the following fire service organization:

Newton-Ransom Fire Company

Mr. John J. Stemphoski, President
NEWTON-RANSOM VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Lackawanna County

We have conducted a compliance audit of the Newton-Ransom 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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), for the period January 1, 2006 to December 31, 2008.

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 finding contained in our prior audit report; and
2. To determine if the volunteer firefighters' relief association received 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 Newton-Ransom Volunteer Firefighters' Relief Association's administration of state aid and accumulated 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 applicable state laws, contracts, bylaws and administrative procedures significant within the context of the audit objectives. We also tested transactions, confirmed the Newton-Ransom Volunteer Firefighters' Relief Association's cash balance as of December 31, 2008, with the custodian of the funds, and interviewed selected officials to the extent necessary to satisfy the audit objectives.

The results of our audit for the period January 1, 2006 to December 31, 2008, found, in all significant respects, the Newton-Ransom Volunteer Firefighters' Relief Association took appropriate corrective action to address the finding contained in our prior audit report and received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except as noted in the findings listed below and discussed later in this report. The results of our tests also indicated the Newton-Ransom Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2008, had a cash balance of \$29,578 and no investments.

Finding No. 1 – Misappropriation of Assets

Finding No. 2 – Inappropriate Presigning of Blank Check and Inadequate Signatory Authority

Finding No. 3 – Undocumented Expenditures

Finding No. 4 – Inadequate Financial Record-Keeping and Inadequate Internal Controls

Finding No. 5 – Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 6 – Inadequate Minutes of Meetings

The contents of this report were discussed with the management of the Newton-Ransom Volunteer Firefighters' Relief Association and, where appropriate, their responses have been included in the report.

January 27, 2009

JACK WAGNER
Auditor General

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDING

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The Newton-Ransom Volunteer Firefighters' Relief Association has complied with the following prior audit finding and recommendation:

- Untimely Deposit of State Aid

By adopting internal control procedures to ensure the timely deposit of all state aid allocations.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Misappropriation of Assets

Condition: During the audit period, the former relief association treasurer inappropriately wrote 96 relief association checks to himself, totaling \$54,418. The relief association was unable to provide documentation to support these expenditures and according to current relief association officials, none of the transactions were authorized by the relief association membership. In addition, it could not be supported that any goods or services were rendered for these disbursements.

The former treasurer was arrested in February of 2009, and pled guilty to theft by unlawful taking and was sentenced to serve six to 23 months in county prison.

Criteria: Act 84 at 53 P.S. § 8507(a) states, in part:

The Department of the Auditor General shall have the power, and its duty shall be, to audit the accounts and records of every volunteer firefighters' relief association receiving any money under Chapter 7 of the act of December 18, 1984 (P.L. 1005, No. 205), known as the "Municipal Pension Plan Funding Standard and Recovery Act", as far as may be necessary to satisfy the department that the money received was expended or is being expended for no purposes other than that authorized by this act.

In addition, Article 3, Section 3, of the relief association bylaws states, in part:

The treasurer shall keep account of all money belonging to the association and shall not expend monies or enter into investment transactions without authorization of the membership.

Furthermore, Article 5, Section 1, of the relief association bylaws states:

Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 and the association bylaws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes.

In addition, prudent business practice dictates that the relief association shall have sufficient internal controls in place to ensure the propriety of all relief association expenditures. Such internal controls should include procedures to ensure the disbursement has been approved by the relief association membership and that the goods or services are received.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Cause: Relief association officials failed to establish adequate internal control procedures to ensure the propriety of all relief association expenditures. The numerous internal control weaknesses contributing to the misappropriation are discussed in Finding No. 4 of this report. The relief association was unaware of its ineffective internal control system.

Effect: The failure to establish adequate internal controls increased the likelihood for misappropriated assets and, therefore, relief association funds were not available for authorized purposes.

However, subsequent to the audit period, on December 11, 2009, the relief association was reimbursed \$54,418 from their bonding company.

Recommendation: We recommend the relief association officials establish sufficient internal controls to ensure the propriety of all future relief association expenditures. 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 presented at the audit exit conference and indicated they will take action to comply with the recommendation.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Inappropriate Presigning of Blank Checks and Inadequate Signatory Authority

Condition: The president and vice president of the relief association indicated that they presigned 18 blank checks, but did not review the propriety of each expenditure prior to signing the checks. Only one of the officers, the president, was authorized to sign checks. The vice president who is not an authorized signer, presigned 9 out of the 18 blank checks.

Criteria: Prudent business practice dictates that checks should be signed and co-signed only after each authorized person has reviewed and approved the nature, purpose, and propriety of each expenditure. In addition, only those officers who are authorized to sign checks should be signing relief association checks.

Cause: The relief association failed to establish internal control procedures to prevent the presigning of blank checks, and ensure that only those officers authorized to do so were signing relief association checks.

Effect: The presigning of blank checks, and the signing of checks by an unauthorized signer, negates the relief association's internal control over the disbursement process and places relief association assets at a greater risk for misappropriation.

Recommendation: We recommend that the practice of presigning blank checks be immediately discontinued. Furthermore, the invoice and any other supporting documentation should accompany checks prepared for each expenditure. This will enable each authorized signer to review the nature, purpose, and propriety of each expenditure prior to signing the checks. Additionally, we recommend the relief association officials adopt procedures which would require the signatures of only those officers' authorized to sign relief association negotiable instruments. 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.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
01/10/06	1229	Online supplier	\$ 30
03/15/06	1249	Restaurant	61
04/17/06	1258	Disbursement to member	94
05/19/06	1261	Disbursement to member	74
05/20/06	1263	Training provider	79
06/27/06	1267	Restaurant	55
08/30/06	1278	Disbursement to member	85
10/11/06	1283	Disbursement to member	262
12/15/06	1291	Disbursement to individual	1,574
02/06/07	1309	Department store	253
02/19/07	1315	Equipment vendor	576
06/03/07	1344	Equipment vendor	363
03/01/08	1388	Disbursement to member	45
03/01/08	1389	Restaurant	85
05/05/08	1411	Disbursement to member	70
08/27/08	1426	Restaurant	47
Total			<u>\$ 3,753</u>

Criteria: Act 84 at 53 P.S. § 8507(a) states, in part:

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

Without adequate supporting documentation, such as invoices, this department is unable to determine if the relief association funds were expended for purposes authorized by Act 84. Furthermore, good business practices would require that supporting documentation be maintained to verify the propriety of all financial transactions.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Cause: Relief association officials failed to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

Effect: Lack of supporting documentation, such as invoices and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Act 84 at 53 P.S. § 8506(e). In addition, the failure to maintain adequate documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

However, during the audit period, the fire company had loaned the relief association \$13,000 for operating expenses. In lieu of reimbursement for the above undocumented expenditures, the fire company will deduct \$3,753 from the unpaid loan balance.

Recommendation: We recommend the relief association officials maintain supporting documentation for all future expenditures. 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.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Financial Record-Keeping and Inadequate Internal Controls

Condition: The relief association failed to maintain pertinent financial records and failed to establish adequate internal controls. The following record-keeping deficiencies and material internal control weaknesses existed during the audit period:

- Bank statements and canceled checks were not maintained; copies had to be obtained from the bank;
- A complete and accurate financial journal was not maintained to record receipts and disbursements from the relief association;
- Complete and accurate ledgers were not utilized to record the transactions of the relief association accounts;
- Financial statements were not prepared;
- Minutes of meetings did not address all of the financial related activities. (see Finding No. 6);
- Checks were presigned by relief association officers. (see Finding No. 2);
- An unauthorized officer was signing checks. (see Finding No. 2);
- A roster of relief association owned equipment was not maintained nor were periodic physical inventories performed. (see Finding No. 5); and
- Documentation to support various relief association expenditures was not available for examination. (see Finding No. 3)

Criteria: Act 84 at 53 P.S. § 8505 (a) states, in part, that the relief association:

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

Furthermore, prudent business practices dictate that:

- Original bank statements and canceled checks be maintained;
- A financial journal be maintained to record receipts and disbursements of the relief association;
- Ledgers be maintained to record all transactions of the relief association accounts;
- Financial statements be prepared on an annual basis;
- Detailed meeting minutes be maintained to accurately document relief association business;
- Checks should not be presigned;
- Negotiable instruments should only be signed by authorized signers;
- A roster of all relief association owned equipment be maintained, and a periodic physical inventory be performed; and

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

- Invoices to support all relief association expenditures be maintained and made available for review.

As stated in the Management Guidelines, one of the primary responsibilities of relief association officers is to make sure proper internal controls are maintained in order to help protect relief association assets from fraud, waste, abuse, and possible misappropriation of funds.

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. In addition, the relief association failed to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions. The relief association officials were unaware of the relief association's ineffective internal control system.

Effect: The failure of relief association officials to maintain adequate records prohibits the membership from effectively monitoring the relief association's financial operations. In addition, the failure to establish adequate internal controls inhibits the relief association's ability to ensure the transactions are properly executed and to timely detect the unauthorized acquisition, use or disposition of the relief association's assets. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation as well as the increased likelihood for fraud.

Recommendation: We recommend the relief association establish and maintain a financial record-keeping system, consisting of:

- Maintaining bank statements and canceled checks;
- Maintaining journals and ledgers; and
- Preparing yearly financial statements,

which will meet the minimum record-keeping requirements of this department.

Furthermore, we recommend the relief association officials adopt internal control procedures, which will require the following:

- Detailed minutes of meetings be maintained to document relief association business;
- Checks should only be signed after two authorized officials review the nature, purpose and propriety of the expenditures;
- Only those officials authorized to do so sign checks;

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

- Maintenance of a cumulative roster of equipment, and the performance of periodic physical inventories, of all relief association owned equipment; and
- Invoices be maintained to support relief association expenditures.

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 presented at the audit exit conference.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure to Maintain a Complete and Accurate Equipment Roster

Condition: The relief association officials did not maintain a complete and accurate roster of equipment owned by the relief association. The relief association failed to prepare a roster of equipment purchased during the current audit period. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, nor whether such inventory accounted for all of the relief association's fixed assets.

Criteria: 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 fixed assets. A cumulative equipment roster of all relief association equipment should include the following:

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

Furthermore, sound business practice requires the performance of an annual physical inventory of all relief association owned equipment.

Cause: Relief association officials failed to establish adequate internal control procedures over fixed assets to require 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 fixed assets prevents adequate accountability for, and safeguarding of, relief association fixed assets.

Recommendation: We recommend the 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.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

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

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Inadequate Minutes of Meetings

Condition: The relief association failed to maintain adequate minutes of meetings, as required by Act 84. Specifically, the relief association's minutes did not address all of the financial-related transactions that occurred during the audit period. In addition, due to the inadequate meeting minutes, we could not determine if quorum requirements were met.

Criteria: Act 84 at 53 P.S. § 8505(a) states, in part, that the relief association:

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

Cause: Relief association officials were unaware that maintaining adequate minutes of meetings was required by Act 84.

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

Recommendation: We recommend the relief association maintain detailed minutes of meetings, including all financial-related business conducted by the relief association. We further recommend that the meeting minutes indicate the members in attendance in order to document that the business transacted at meetings was conducted by a quorum of membership. 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.

NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
 ACCOMPANYING EXPENDITURE INFORMATION
 FOR THE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

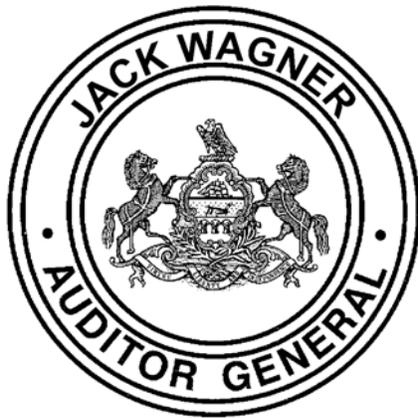
Act 84 at 53 P.S. § 8502(1) states, in part, that:

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. Such an association may also serve other purposes, . . . provided only that adequate provisions be first made to serve its primary purpose. . . .

Act 84 at 53 P.S. § 8506, 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. 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	\$ 9,662
Total Benefit Services	\$ 9,662
Fire Services:	
Equipment purchased	\$ 42,533
Equipment maintenance	2,038
Training expenses	2,750
Total Fire Services	\$ 47,321
Administrative Services:	
Miscellaneous administrative expenses	\$ 1,120
Total Administrative Services	\$ 1,120
Other Expenditures:	
Misappropriated funds	\$ 54,418
Undocumented expenditures	3,753
Total Other Expenditures	\$ 58,171



NEWTON-RANSOM VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Newton-Ransom Volunteer Firefighters' Relief Association Officers:

Mr. John J. Stemphoski, President

Ms. Ann Summerhill, Secretary

Mr. John F. Frankowski, Treasurer

Reports were also distributed to each municipality, which allocated foreign fire insurance tax monies to this relief association.

Ms. Francine Miller, Secretary
Newton Township

Ms. Kathy Zielinski, Secretary
Ransom Township

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.