



**BRAEBURN VOLUNTEER FIREMAN'S RELIEF ASSOCIATION OF BRAEBURN,  
LOWER BURRELL, PENNSYLVANIA 15068**

**HEREIN REFERRED TO AS:**

**BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION**

**WESTMORELAND COUNTY**

**AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2001 TO AUGUST 31, 2006**



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## BACKGROUND

This audit report is a public record, which must be available for examination by all interested citizens and volunteer firefighters' relief association (VFRA) members.

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.

This department conducts its audits of volunteer firefighters' relief associations in accordance with generally accepted auditing standards. Representations contained in the accompanying financial statements are the responsibility of the relief association's management. This department's responsibility for those statements is confined solely to an expression of our opinion as to the fairness of management's representation of the financial statements taken as a whole.

Act 84 requires that the relief association be governed in accordance with bylaws, which establish the association's operating procedures. Act 84 provides that the primary purpose of a relief association is to afford financial protection to volunteer firefighters against misfortunes suffered during fire service participation. To fulfill this purpose, Act 84 authorizes specific types of expenditures and outlines appropriate 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.



## **Independent Auditor's Report**

Mr. Donald Zentner, President  
BRAEBURN VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Westmoreland County

We exercised our authority, mandated by state statute, to audit the accompanying Statement of Monetary Assets Arising From Cash Transactions as of August 31, 2006, and the related Statement of Cash Receipts, Disbursements, and Changes in Cash of the Braeburn Volunteer Firefighters' Relief Association, for the period January 1, 2001 to August 31, 2006. These financial statements are the responsibility of the relief association's management.

Due to inadequate internal controls, we were unable to obtain sufficient documentation to support the propriety of \$10,615 of expenditures paid by the relief association and \$3,000 of income received by the relief association during the period January 1, 2001 to August 31, 2006. In addition, the association did not maintain adequate minutes of meetings to document the discussion and approval of the financial transactions, complete and accurate journals, ledgers to record the receipts and disbursements, financial statements, investment documents, or a roster of equipment owned by the relief association. Due to the dissolution of the Braeburn Volunteer Firefighters' Relief Association, many records were misplaced or discarded. Since the Braeburn Volunteer Firefighters' Relief Association is now disbanded, as detailed in Note 3, it was impracticable to extend our procedures sufficiently to determine the extent to which the financial statements for the period January 1, 2001 to August 31, 2006, may have been affected by these conditions.

The Department of the Auditor General is mandated by state statute to calculate state aid provided to volunteer firefighters' relief associations and to audit volunteer firefighters' relief associations having received such aid. State aid is calculated by an administrative unit that is not involved in the audit process. The Department's Comptroller Office then pre-audits the calculation and submits requests to the Commonwealth's Treasury Department for the disbursement of state aid to the municipality. The Department has implemented procedures to ensure that Department audit personnel are not directly involved in the calculation and disbursement processes. The Department's mandatory responsibilities are being disclosed in accordance with *Government Auditing Standards*.

**Independent Auditor's Report** (Continued)

Since the relief association did not have adequate internal controls or maintain sufficient financial records, and we were unable to apply other auditing procedures to satisfy ourselves as to the propriety of the transactions, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on these financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2006, on our consideration of the Braeburn Volunteer Firefighters' Relief Association's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

November 1, 2006

JACK WAGNER  
Auditor General



BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATEMENT OF MONETARY ASSETS ARISING FROM CASH TRANSACTIONS  
AUGUST 31, 2006

ASSETS:

Cash	\$	-
Investments		<u>-</u>
Total Monetary Assets (note 4)	\$	<u>-</u>

Notes to financial statements are an integral part of this report.

**BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH  
FOR THE PERIOD JANUARY 1, 2001 TO AUGUST 31, 2006**

RECEIPTS:

Support:		
State aid (note 3)	\$	63,512
Unidentified Deposits		3,000
Other Receipts:		
Investments sold		54,543
Interest income		3,719
		<hr/>
Total Receipts		124,774

DISBURSEMENTS:

Fire Services:		
Equipment purchased		50,209
Equipment maintenance		13,897
Training expenses		6,919
Fire prevention materials		99
Benefit Services:		
Insurance premiums		14,010
Death benefits		1,000
Tokens of sympathy and goodwill		369
Administrative Services:		
Office equipment and supplies		892
Bank service fees		199
Professional services		400
Rental expenses		15,600
Miscellaneous expense		19
Other Disbursements:		
Investments purchased		25,768
Payments to fire company		6,275
Income reinvested		3,274
Transfer of assets to Braeview Volunteer Firefighters' Relief Association (note 4)		408
		<hr/>
Total Disbursements		139,338

Net Increase or (Decrease) In Cash	(	14,564)
Cash Balance – January 1, 2001		<hr/> 14,564
Cash Balance – August 31, 2006	<hr/> \$	-

Notes to financial statements are an integral part of this report.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ORGANIZATION

Pursuant to the Act of June 11, 1968, (P.L. 149, No. 84), as amended, the Braeburn Volunteer Firefighters' Relief Association was a charitable organization that was formed to afford financial protection to volunteer firefighters and to encourage individuals within the community to participate in volunteer fire service.

Act 84 governed the overall operation of the volunteer firefighters' relief association. The relief association's bylaws regulated the specific procedures by which the association assets were managed.

The Braeburn Volunteer Firefighters' Relief Association was affiliated with the Braeburn Volunteer Fire Company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. The relief association's records were maintained on a cash basis, and the statement of cash receipts and disbursements reflected only cash received and disbursed. Therefore, receivables and payables, long-lived assets, accrued income and expenses, and depreciation, which would otherwise be recognized under accounting principles generally accepted in the United States of America (GAAP) and which may have been material in amount, were not recognized in the accompanying financial statements.
- B. Fixed assets were recognized as expenditures at the time of purchase, rather than being capitalized and depreciated over their estimated useful lives.
- C. The relief association did not adopt Statement of Financial Accounting Standard (SFAS) No. 117 since they do not follow GAAP.
- D. The nature of the relief association's monetary assets were considered to be unrestricted.

3. STATE AID

Chapter 7 of the Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 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 relief association of the fire department or departments, which is or are recognized as providing service to the municipality.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
NOTES TO FINANCIAL STATEMENTS

3. STATE AID (Continued)

During the years 2001, 2002, 2003, and 2004, the Braeburn Volunteer Firefighters' Relief Association received state aid from the City of Lower Burrell in Westmoreland County. For the years 2005 and 2006, the state aid was withheld by the Department of the Auditor General as a result of the relief association's failure to provide information and documentation necessary to perform an audit of its accounts and records.

4. RELIEF ASSOCIATION MERGER

In 2006, the Braeburn Volunteer Fire Company merged with the Braeview Volunteer Fire Company. The Braeburn Volunteer Firefighters' Relief Association disbanded and merged into the Braeview Volunteer Firefighters' Relief Association. As of August 31, 2006, all monetary assets, in the amount of \$408, were transferred to the account of the Braeview Volunteer Firefighters' relief Association; and the Braeburn Volunteer Firefighters' Relief Association ceased operations.

5. RELATED PARTY SITUATIONS

A related party situation existed because the volunteer firefighters' relief association was affiliated with the fire service organization disclosed in Note 1. The relief association is a distinct separate legal entity that was established primarily for the purpose of affording financial protection to the volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service.

Another related party situation existed because certain officers of the relief association also held offices in the fire service organization. Also, an officer of the relief association was paid to recondition a relief association vehicle.

The relief association membership was aware of these situations and all transactions were approved by the relief association membership.

**Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Engagement to Audit Financial Statements Performed in Accordance  
With *Government Auditing Standards***

Mr. Donald Zentner, President  
BRAEBURN VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Westmoreland County

We exercised our authority, mandated by state statute, to audit the financial statements (cash basis) of the Braeburn Volunteer Firefighters' Relief Association, as of August 31, 2006, and for the period January 1, 2001 to August 31, 2006, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. Our report dated November 1, 2006, stated that, as described in paragraph 4, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements.

The Department of the Auditor General is mandated by state statute to calculate state aid provided to volunteer firefighters' relief associations and to audit volunteer firefighters' relief associations having received such aid. State aid is calculated by an administrative unit that is not involved in the audit process. The Department's Comptroller Office then pre-audits the calculation and submits requests to the Commonwealth's Treasury Department for the disbursement of state aid to the municipality. The Department has implemented procedures to ensure that Department audit personnel are not directly involved in the calculation and disbursement processes. The Department's mandatory responsibilities are being disclosed in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Braeburn Volunteer Firefighters' Relief Association's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control. Accordingly, we do not express an opinion on the effectiveness of the association's internal control.

**Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Engagement to Audit Financial Statements Performed in Accordance  
With *Government Auditing Standards* (Continued)**

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies and material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the following deficiencies to be significant deficiencies in internal control:

Finding No. 1 – Undocumented Expenditures

Finding No. 3 – Inadequate Record-Keeping and Internal Controls

Finding No. 4 – Failure to Maintain Officer's Bond Coverage

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe that Finding Nos. 1, 3, and 4 constitute material weaknesses. These conditions were considered in determining the nature, timing, and extent of our procedures, to the extent they were performed, on the financial statements of the Braeburn Volunteer Firefighters' Relief Association, as of August 31, 2006, and for the period January 1, 2001 to August 31, 2006.

Compliance and Other Matters

Because the scope of our work was not sufficient to enable us to express an opinion on the financial statements, we did not perform certain tests of compliance with provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

**Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Engagement to Audit Financial Statements Performed in Accordance  
With *Government Auditing Standards* (Continued)**

The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the following findings:

Finding No. 1 – Undocumented Expenditures

Finding No. 2 – Unauthorized Expenditures

Finding No. 3 – Inadequate Record-Keeping and Internal Controls

Finding No. 4 – Failure to Maintain Officer’s Bond Coverage

This report is intended solely for the information and use of the relief association's members and management, and the officials of the municipalities that grant the foreign fire insurance tax monies to the volunteer firefighters' relief association. It is not intended to be and should not be used by anyone other than these specified parties.

November 1, 2006

JACK WAGNER  
Auditor General

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – 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>Amount</u>
01/09/01	466	\$ 2,077
06/18/01	478	916
09/07/01	483	500
12/18/02	519	550
12/28/03	552	269
01/01/04	553	164
02/01/04	556	83
02/08/04	557	99
02/13/04	559	182
02/20/04	561	48
05/05/04	567	109
05/07/04	568	1,500
05/14/04	1009	786
05/14/04	571	77
05/24/04	573	24
06/09/04	1011	400
06/11/04	1007	96
07/29/04	577	133
08/02/04	579	750
09/05/04	1012	161
10/20/04	1016	750
10/24/04	1017	203
03/24/05	Bank Check 64	639
03/21/06	Debit Memo	99
Total		<u>\$ 10,615</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.



BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Undocumented Expenditures (Continued)

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.

Cause: The Braeburn Volunteer Firefighters' Relief Association vice president and the former Braeburn Fire Company fire chief indicated that the relief association records were inadvertently discarded during the fire company consolidation.

Effect: Lack of supporting documentation, such as invoices and detailed minutes of meetings, made it impossible to determine the expenditures were made in accordance with Act 84 at 53 P.S. § 8506(e).

Recommendation: No recommendation is deemed necessary due to the merger of the Braeburn Volunteer Firefighters' Relief Association into the Braeview Volunteer Firefighters' Relief Association. We are providing officials of the Braeview Volunteer Firefighters' Relief Association with a copy of this report so they are aware of the conditions that existed at the Braeburn Volunteer Firefighters' Relief Association during the course of this audit. It is our hope that Braeview officials will take the necessary steps to ensure that this issue is rectified. We will review the status of this finding during our next regularly scheduled audit of the Braeview Volunteer Firefighters' Relief Association.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Unauthorized Expenditures

Condition: The relief association expended \$163 for fire company building expenses and \$4,000 for the premiums on the fire company's package policy.

Criteria: Act 84 at 53 P.S. § 8506(e)(1) states:

The funds of any volunteer firefighters' relief association may be spent:

- (1) To pay for such normal and reasonable running expenses as may be appropriate to the businesslike conduct of its affairs including legal fees and including but not by way of limitation the rental or purchase of offices, the payment of reasonable compensation of any needed employees, and the purchase of office equipment and supplies.

The primary purpose of the above expenditures was for the maintenance and protection of the fire company property, not for the benefit of the volunteer firefighters. Consequently, they are not considered authorized expenditures as defined by Act 84.

Cause: Relief association officials were unaware that the aforementioned expenditures were not authorized by Act 84.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes, or to pay for expenditures authorized by Act 84.

Recommendation: No recommendation is deemed necessary due to the merger of the Braeburn Volunteer Firefighters' Relief Association into the Braeview Volunteer Firefighters' Relief Association. We are providing officials of the Braeview Volunteer Firefighters' Relief Association with a copy of this report so they are aware of the conditions that existed at the Braeburn Volunteer Firefighters' Relief Association during the course of this audit. It is our hope that Braeview officials will take the necessary steps to ensure that this issue is rectified. We will review the status of this finding during our next regularly scheduled audit of the Braeview Volunteer Firefighters' Relief Association.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Inadequate Record-Keeping and Internal Controls

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

- Association records were not adequately safeguarded.
- Detailed minutes of meetings were not maintained.
- The signature of only one officer was used to disburse funds from the relief association checking account.
- Membership meetings were conducted infrequently.
- A roster of relief association owned equipment was not maintained nor were periodic physical inventories performed.
- Bank statements, canceled checks, and investment documents were not maintained; copies had to be obtained from the bank.
- Original invoices to support various relief association expenditures were not available for review; copies of invoices had to be obtained from vendors.
- A financial journal was not maintained to record receipts and disbursements from the relief association.
- Ledgers were not utilized to record the transactions of the relief association accounts.
- Financial statements were not prepared.
- Documentation of transactions relating to the relief association's lease agreement was not maintained.
- Documentation relating to the relief association's dissolution and transfer of assets was not maintained.
- Invoices that were available for examination were not canceled or marked as paid.
- Documentation to support various receipts was not available for examination.

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.

In addition, Act 84 at 53 P.S. § 8505(c) states, in part:

The bylaws shall require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required in order to bind the association by formal contract or to issue any negotiable instrument.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Inadequate Internal Controls (Continued)

Furthermore, prudent business practices dictate that:

- Association records be adequately safeguarded.
- Detailed meeting minutes be maintained to accurately document relief association business.
- The signatures of at least two officers be required to disburse funds.
- Meetings be conducted routinely to approve relief association business.
- A roster of all relief association owned equipment be maintained, and a periodic inventory be performed.
- Original bank statements, canceled checks, and investment documents be maintained.
- Original invoices to support all relief association expenditures be maintained and made available for review.
- A financial journal be maintained to record all 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.
- Supporting documentation of all relief association business be maintained.
- Invoices be canceled or otherwise effectively marked as paid to prevent reuse.

Cause: Due to the inactivity and subsequent dissolution of the organization, relief association officials neglected to maintain the required financial records and an effective internal control system.

Effect: The failure to establish and maintain adequate internal controls and financial records prevented the relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls and financial records placed the relief association funds at a greater risk for misappropriation.

Recommendation: No recommendation is deemed necessary due to the merger of the Braeburn Volunteer Firefighters' Relief Association into the Braeview Volunteer Firefighters' Relief Association.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference.

BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Failure to Maintain Officer's Bond Coverage

Condition: The relief association failed to maintain bond coverage on the disbursing officer, as required by Act 84. The relief association's bond coverage expired on March 27, 2004, and was never renewed.

Criteria: Act 84 at 53 P.S. § 8505(c) states, in part, that:

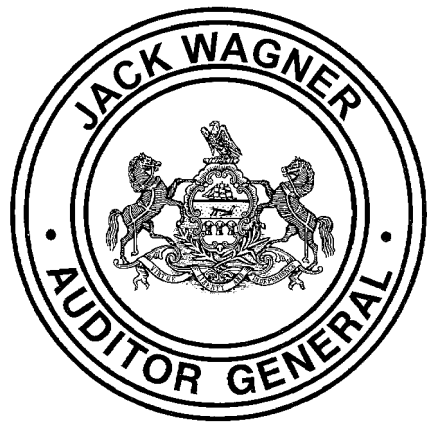
. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary, or otherwise, shall be bonded by corporate surety for the faithful performance of his duties. The amount of such bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on such bond shall be a proper charge against the funds of the association.

Cause: While relief association officials were aware of the Act 84 provisions regarding the maintenance of officer's bond coverage, they neglected to renew the policy.

Effect: As a result of the disbursing officer of the relief association not being bonded, the relief association's cash assets were not adequately safeguarded.

Recommendation: No recommendation is deemed necessary due to the merger of the Braeburn Volunteer Firefighters' Relief Association into the Braeview Volunteer Firefighters' Relief Association.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference.



BRAEBURN VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania

Braeburn Volunteer Firefighters' Relief Association Officers:

Mr. Donald Zentner, President

Mr. Allen Bilbie, Vice President

Ms. Jessica Kelly, Secretary

Mr. Jonathan Stroud, Treasurer

Braeview Volunteer Firefighters' Relief Association Officers:

Mr. Art Rockwell, President

Mr. Doug Montanari, Secretary

Mr. John Rockwell, Treasurer

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

Mr. Edward Kirkwood, City Clerk  
City of Lower Burrell

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](http://www.auditorgen.state.pa.us).