



**WINFIELD TOWNSHIP VOLUNTEER FIREMAN'S RELIEF ASSOCIATION**

**HEREIN REFERRED TO AS:**

**WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION**

**BUTLER COUNTY**

**COMPLIANCE AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2005 TO DECEMBER 31, 2007**



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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 Winfield Township 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 Winfield Township Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Winfield Township	Butler	\$23,740	\$23,977	\$24,299

### BACKGROUND (Continued)

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

Winfield Township Volunteer Fire Company

Mr. Leonard W. Fish, President  
WINFIELD TOWNSHIP VOLUNTEER  
FIREFIGHTERS' RELIEF ASSOCIATION  
Butler County

We have conducted a compliance audit of the Winfield Township 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, 2005 to December 31, 2007.

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 objective. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objective.

The objective of the audit was 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 objective identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Winfield Township 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 objective. We also tested transactions, confirmed the Winfield Township Volunteer Firefighters' Relief Association's cash balance as of December 31, 2007, with the custodian of the funds, and interviewed selected officials to the extent necessary to satisfy the audit objective.

The results of our audit for the period January 1, 2005 to December 31, 2007, found, in all significant respects, the Winfield Township Volunteer Firefighters' Relief Association received and expended funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, except as noted in the following findings discussed later in this report. The results of our tests indicated the Winfield Township Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2007, had a cash balance of \$34,140 and no investments.

Finding No. 1 – Undocumented Expenditures

Finding No. 2 – Unauthorized Expenditures

Finding No. 3 – Inappropriate Commingling of Funds

Finding No. 4 – Inadequate Documentation of Jointly Purchased Vehicle

Finding No. 5 – Failure to Document Ownership Interest in Jointly Purchased Vehicle

Finding No. 6 – Inappropriate Presigning of Blank Checks

Finding No. 7 – Inadequate Internal Controls

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

September 11, 2008

JACK WAGNER  
Auditor General



WINFIELD TOWNSHIP 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>Description</u>	<u>Amount</u>
07/27/06	406	Individual	\$ 165
08/03/06	407	Restaurant	37
11/09/06	415	Unidentified	128
04/11/07	711	Individual	572
06/05/07	717	Individual	53
12/17/07	732	Department store	55
12/29/07	737	Equipment vendor	117
Total			<u>\$ 1,127</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, detailed minutes of meetings, and/or training certificates, where applicable, 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: 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, detailed minutes of meetings, and/or training certificates, where applicable, made it impossible to determine if the expenditures were made in accordance with Act 84.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

However, subsequent to the audit exit conference, on August 4, 2009, the relief association received reimbursement from the affiliated fire company, in the amount of \$1,127, for the above noted undocumented expenditures.

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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Unauthorized Expenditures

Condition: The relief association expended funds for the following items, which are not authorized by Act 84:

Date	Check No.	Description	Amount
06/03/06	404	Maintenance on fire company owned apparatus	\$ 55
10/05/06	413	Maintenance on fire company owned apparatus	28
05/14/07	714	Repairs to fire company owned apparatus	247
Total			<u>\$ 330</u>

Criteria: Act 84 at 53 P.S. § 8506(e)(1 and 11) 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.
- (11) To purchase safeguards for preserving life, health, and safety to volunteer firefighters, so as to ensure their availability to participate in the volunteer fire service.

Since the Department of the Auditor General is legislatively prohibited from giving pre-audit advice, an interagency agreement with the Department of Community and Economic Development (DCED) had been established whereby the DCED provided interpretation of Act 84 of 1968, the "Volunteer Firefighters' Relief Association Act." Maintenance and repairs on vehicles not owned by the relief association have been deemed by DCED to not qualify as authorized expenditures; consequently, these disbursements for maintenance and repairs on vehicles not owned by the relief association are not authorized under 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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

However, subsequent to the audit exit conference, on August 4, 2009, the relief association received reimbursement, in the amount of \$330, for the above noted unauthorized expenditures.

Recommendation: We recommend that relief association officials become familiar with Act 84 at 53 P.S. § 8506(e) to aid them in determining the propriety of 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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Inappropriate Commingling of Funds

Condition: The relief association and the affiliated fire company inappropriately commingled funds through a series of financial transactions during and subsequent to the audit period.

During the audit period, the relief association commingled funds by erroneously depositing \$31,177 in proceeds from the affiliated fire company's bingo operation into the relief association's checking account. In an attempt to correct this error, on December 13, 2006, the relief association reimbursed \$26,805 of the \$31,177 in commingled funds leaving a \$4,372 balance due the affiliated fire company.

In addition, subsequent to the audit period, the relief association inappropriately expended a total of \$11,300 to pay for the affiliated fire company's bingo expenditures. As of the date of this report, the fire company only paid back \$4,859 to the relief association leaving a \$6,441 balance due the relief association.

As of the date of this report and as a result of both current and subsequent audit period transactions, the relief association has a net balance due of \$2,069.

Criteria: Relief association funds should not be commingled with any other organization's funds in order to maintain effective control of its assets.

Cause: The relief association did not establish and maintain adequate internal controls to keep relief association financial transactions separate from the fire company's financial transactions.

Effect: The commingling of relief association and the fire company funds resulted in the inability to properly account for and safeguard relief association financial assets.

However, subsequent to the audit exit conference, on August 4, 2009, the relief association received reimbursement, in the amount of \$2,069, for the funds due to the relief association.

Recommendation: We recommend the relief association discontinue the practice of depositing fire company funds into the relief association's checking account, as well as using relief association funds to pay fire company expenses. 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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Inadequate Documentation of Jointly Purchased Vehicle

Condition: On July 1, 2006, the relief association made a payment to Winfield Township Volunteer Fire Company in the amount of \$20,000 toward the purchase of a tanker truck titled in the name of the Winfield Fire Company. At the time of this \$20,000 disbursement, the fire company and relief association entered into a written agreement documenting the relief association's proportionate ownership interest in the vehicle. During the year 2006, the relief association made four additional disbursements totaling \$6,299 toward the purchase of the same vehicle. However, the original agreement between the fire company and the relief association was not amended to reflect the additional \$6,299 disbursed by the relief association toward the purchase of this vehicle.

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.

Prudent business practice dictates that the relief association should document its proportional ownership interest in the jointly purchased vehicle by executing a formal written agreement that enumerates the relief association's proportional share of financing. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the vehicle, in the event the vehicle is ever sold.

Without adequate supporting documentation, such as financing agreements, joint purchase agreements, and title to the vehicle being financed, this department is unable to determine if the relief association's 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: Relief association officials failed to adequately document its proportional ownership interest in the purchased vehicle.

Effect: Failure to adequately secure the proportional share of ownership interest in the jointly purchased vehicle places the relief association's ownership interest at greater risk.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

However, subsequent to the audit exit conference, the relief association executed a written agreement with the affiliated fire company that documented the relief association's proportionate share of financing in the vehicle.

Recommendation: We recommend that for all future disbursements for vehicles the relief association ensure its proportional ownership interest in the jointly purchased vehicle is adequately documented to enumerate the relief association's share of the financing. In addition, in order to secure its interest in the vehicle, the relief association should have its name listed on the title to the vehicle to properly safeguard its investment. 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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure to Document Ownership Interest in Jointly Purchased Vehicle

Condition: Subsequent to the audit period, on February 23, 2008, the relief association expended \$8,000 for the purpose of assisting the Winfield Township Volunteer Fire Company in purchasing a vehicle. On May 28, 2008, the relief association disbursed an additional \$2,200 to the affiliated fire company for the painting of this same vehicle. The relief association did not adequately document its ownership interest in this jointly purchased vehicle.

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.

Prudent business practice dictates that the relief association should document its proportional ownership interest in the jointly purchased vehicle by executing a formal written agreement that enumerates the relief association's proportional share of financing. Such agreement shall specify that the relief association shall receive its prorated share of the proceeds upon sale of the vehicle, in the event the vehicle is ever sold.

Cause: Relief association officials failed to adequately document its proportional ownership interest in the jointly purchased vehicle.

Effect: Failure to adequately document the proportional share of ownership interest in the jointly purchased vehicle places the relief association's ownership interest at greater risk.

However, subsequent to the audit exit conference, the relief association executed a written agreement with the affiliated fire company that documented the relief association's proportionate share of financing in the vehicle.

Recommendation: We recommend that for all future disbursements for vehicles the relief association ensures its proportional ownership interest in the jointly purchased vehicle is adequately documented to enumerate the relief association's share of financing. In addition, the relief association should have its name listed on the title to the vehicle to properly safeguard its investment. 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.



WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Inappropriate Presigning of Blank Checks

Condition: A review of the relief association's checkbook at the time of the audit revealed that nine blank checks were presigned by one of the two relief association officials who are authorized to sign checks. The presigning of blank checks negates the relief association's internal control over the disbursement process.

Criteria: Checks should be signed and co-signed only after each authorized person has reviewed and approved the nature, purpose, and propriety of each expenditure.

Cause: The relief association failed to establish internal control procedures to prevent the presigning of blank checks.

Effect: The practice of presigning blank checks prevents the relief association from maintaining an adequate segregation of duties necessary to ensure the proper safeguarding of its assets.

Recommendation: We recommend that the practice of presigning blank checks be immediately discontinued. Furthermore, checks prepared for each expenditure should accompany the invoice and any other supporting documentation. This will enable each authorized official to review the nature, purpose, and propriety of each expenditure prior to signing the check. 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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 7 – Inadequate Internal Controls

Condition: The relief association has failed to establish adequate internal controls. The following material internal control weaknesses existed during the audit period:

- Bank reconciliations were not performed.
- Some financial related activities were not presented, discussed, and approved at relief association meetings.
- Detailed minutes of some meetings were not maintained.
- Annual inventories of equipment owned were not performed or documented.
- Some invoices were not available at the time of the audit.
- Checks were made payable to "Cash."
- Yearly financial statements were not prepared for 2006 and 2007.
- There were no journals maintained to record the financial transactions that occurred during 2006.

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 practice dictates that:

- Monthly bank reconciliations should be performed.
- All purchases shall be presented to the association membership for discussion and approval.
- Detailed minutes of meetings must be maintained to accurately document relief association business.
- Annual inventories of equipment should be performed and documented.
- Original invoices shall be required prior to payment of purchases.
- Purchases with cash terms should be prohibited.
- Financial statements should be prepared.
- Journals should be maintained to record all financial transactions.

Cause: 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.

## WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION FINDINGS AND RECOMMENDATIONS

### Finding No. 7 – (Continued)

Effect: The failure to establish adequate internal controls 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 places the relief association funds at greater risk for misappropriation.

Recommendation: We recommend the relief association officials adopt internal control procedures which will require the following:

- Performance of monthly bank reconciliations.
- Presentation, discussion, and approval of financial activities at relief association meetings.
- Maintenance of detailed meeting minutes.
- Annual inventories of all equipment owned.
- Documentation of all expenditures.
- Prohibition of cash purchases.
- Preparation of yearly financial statements.
- Maintenance of journals and ledgers.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

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.

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
ACCOMPANYING EXPENDITURE INFORMATION  
FOR THE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2007

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	\$ 9,427
Relief benefits	123
Tokens of sympathy and goodwill	61
Total Benefit Services	<u>\$ 9,611</u>
Fire Services:	
Equipment purchased	\$ 58,257
Equipment maintenance	3,992
Training expenses	2,352
Fire prevention materials	2,228
Total Fire Services	<u>\$ 66,829</u>
Administrative Services:	
Miscellaneous administrative expenses	\$ 28,391
Total Administrative Services	<u>\$ 28,391</u>
Other Expenditures:	
Undocumented expenditures	\$ 1,305
Total Other Expenditures	<u>\$ 1,305</u>

WINFIELD TOWNSHIP VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania

Winfield Township Volunteer Firefighters' Relief Association Officers:

Mr. Leonard W. Fish, President

Ms. Lisa Kriley, Secretary

Ms. Lisa A. Douglas, Treasurer

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

Ms. Victoria Schmeider, Secretary  
Winfield 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](http://www.auditorgen.state.pa.us).