

COMPLIANCE AUDIT

Darby Township Firemen's Relief Association Inc. of Darby Township, Delaware County, Pennsylvania

For the Period
January 1, 2019, to December 31, 2022

July 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Mr. Timothy Eichelman, President
Darby Township Firemen's Relief Association
Inc. of Darby Township, Delaware County,
Pennsylvania

We have conducted a compliance audit of the Darby Township Firemen's Relief Association Inc. of Darby Township, Delaware County, Pennsylvania (relief association) for the period January 1, 2019, to December 31, 2022. The audit was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania; Section 403 of The Fiscal Code, 72 P.S. § 403; and the Volunteer Firefighters' Relief Association Act ("VFRA Act"), see 35 Pa.C.S. § 7418.

The objectives of the audit were:

1. To determine if the relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. To determine if the relief association complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.

Our audit was limited to the areas related to the objectives identified above and was not, nor was it required to be, conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the 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. Relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

We were not able to obtain an independent confirmation of the cash balance. Therefore, while the relief association provided bank statements that indicated that, as of December 31, 2022, the relief association had a cash balance of \$85,782, we were not able to verify this cash balance.

Based on our audit procedures, we conclude that, for the period January 1, 2019, to December 31, 2022:

- The relief association took appropriate corrective action to address one of the four findings contained in our prior audit report. However, the relief association failed to take appropriate corrective action to address the three remaining findings contained in our prior audit report, as listed below, and discussed in the Status of Prior Findings section of this report.
- Because of the significance of the matter described in Finding No. 3 below and discussed later in this report and the effects, if any, of the matter described in the preceding paragraph, the relief association did not, in all significant respects, comply with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, collectively as a whole. Therefore, the relief association may be subject to the potential withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Failure To Adhere To Relief Association Bylaws

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

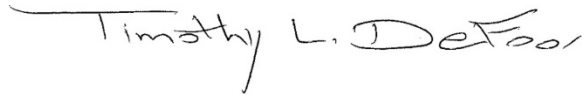
Finding No. 3 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Finding No. 4 – Improper Deposit Of Relief Association Funds

Finding No. 5 – Failure To Maintain A Complete And Accurate Membership Roster

Three of the five audit findings contained in this report cite conditions that existed in the operation of the relief association during the prior audit period and were not corrected during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

The contents of this report were discussed with the management of the relief association and, where appropriate, their responses have been included in the report.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first few letters.

Timothy L. DeFoor
Auditor General
July 6, 2023

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code¹, and the Volunteer Firefighters' Relief Association Act² ("VFRA Act"), 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 Law³ (commonly referred to as Act 205) are properly expended.

The 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.

The VFRA Act governs the overall operation of volunteer firefighters' relief associations. Relief association bylaws define the specific operational procedures by which relief associations conduct business. To fulfill its primary purpose, the VFRA Act authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by the VFRA Act, it is the responsibility of relief associations 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 that is or are recognized as providing the service to the municipality.

The relief association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Darby Township	Delaware	\$45,251	\$45,502	\$40,083	\$48,839

¹ 72 P.S. § 403 (as last amended by Act 44 of 2017).

² 35 Pa.C.S. § 7411 *et seq.* See specifically, 35 Pa.C.S. § 7418 (amended by Act 91 of 2020).

³ 53 P.S. § 895.701 *et seq.* (Act 205 of 1984, as amended by Act 119 of 1990).

BACKGROUND – (Continued)

Based on the relief association’s records, its total cash as of December 31, 2022, was \$85,782, as illustrated below:

Cash	<u>\$ 85,782</u>
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Based on the relief association’s records, its total expenditures for the period January 1, 2019, to December 31, 2022, were \$184,572, as noted below. The accuracy of these expenditures was evaluated as part of the Department’s audit to conclude on the relief association’s compliance with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.⁴ **The scope of the Department’s audit does not include the issuance of an opinion on the accuracy of these amounts.**

Expenditures:

Benefit Services:

Insurance premiums	\$ 36,766
Death benefits	2,500
Relief benefits	100
Tokens of sympathy and goodwill	224
Total Benefit Services	<u>\$ 39,590</u>

Fire Services:

Equipment purchased	\$ 88,863
Equipment maintenance	20,746
Training expenses	5,827
Fire prevention materials	4,047
Total Fire Services	<u>\$ 119,483</u>

Administrative Services:

Bond premiums	\$ 756
Officer compensation	6,789
Other administrative expenses *	2,575
Total Administrative Services	<u>\$ 10,120</u>

Other Expenditures:

Undocumented expenditures (see Finding No. 3)	<u>\$ 15,379</u>
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Total Expenditures	<u>\$ 184,572</u>
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* A portion of the Other administrative expenses includes \$426 for a copier rental, \$570 computer tech support, and \$666 for accounting software.

⁴ Accuracy was evaluated for a selection of transactions based on dollar amount, category, and/or random selection.

BACKGROUND – (Continued)

The volunteer firefighters' relief association and the affiliated fire service organizations are separate, legal entities. The relief association is affiliated with the following fire service organizations:

Briarcliffe Fire Company*

Darby Twp Volunteer Fire Company No. 4

Goodwill Fire Company No. 1

* Briarcliffe Fire Company disbanded in April 2022.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The relief association has complied with one of the four prior audit findings and recommendations, as follows:

- Failure To Maintain Minutes Of Meetings

By maintaining minutes of all relief association meetings held during the period.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with three of the four prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Failure To Adhere To Relief Association Bylaws
- Failure To Maintain A Complete And Accurate Equipment Roster
- Undocumented Expenditures

Although the relief association provided adequate supporting documentation for the \$17,422 in undocumented expenditures that were made in the prior audit period, the relief association again failed to provide adequate documentation to support all expenditures in the current audit period as further disclosed in Finding No. 3 of this report.

We are concerned by the relief association's failure to correct three of the four previously reported audit findings. The relief association management should strive to implement the recommendations and corrective actions noted in this audit report.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Failure To Adhere To Relief Association Bylaws

Condition: As cited in prior audit reports, the relief association did not adhere to provisions in the association's bylaws. Specifically, the relief association did not abide by the discretionary benefits for officers' compensation for the President and Vice President positions. During the two prior audit periods, the relief association issued \$400 in discretionary benefits. The relief association collected \$250 for the excess payments during the current audit period. A balance of \$150 is due to the relief association.

Criteria: The relief association's bylaws at Article V, Sections 3 and 4 states, in part:

The President shall: Receive payment of five hundred dollars (\$500) for faithful services rendered over the previous twelve (12) months, during the December meeting. If a full twelve (12) months service has not been performed, payment is to be made based upon once twelfth (1/12th), or, forty-one dollars and sixty-six cents (\$41.66) per month of actual service.

The Vice-President shall: Receive payment of five hundred dollars (\$500) for faithful services rendered over the previous twelve (12) months, during the December meeting. If a full twelve (12) months service has not been performed, payment is to be made based upon once twelfth (1/12th), or, forty-one dollars and sixty-six cents (\$41.66) per month of actual service.

Furthermore, prudent business practice dictates that the relief association should adhere to all provisions stipulated in the relief association's bylaws to ensure that the relief association conducts its affairs with proper authorization.

Cause: The relief association officials stated that this was an unknown payment to the current relief association administration, and they could not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: As a result of the relief association not following the mandatory provisions stipulated in the bylaws, the relief association may have conducted its affairs without proper authorization.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Recommendation: We again recommend that the relief association officials review the bylaws governing their organization and establish guidelines and procedures to meet the provisions contained in the bylaws in order to assure that the association conducts its affairs with proper authorization. We also recommend that the relief association be reimbursed for the remaining \$150 for the excess payments made during the prior audit periods. 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

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

Condition: The relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. Although an incomplete and inaccurate 2017 through 2018 listing of relief association owned equipment was provided to our auditors during the prior audit, current relief association officials only provided our auditors a 2007 through 2008 roster of equipment during the current audit. This listing was incomplete as it only accounted for equipment purchased from 2007 through 2008. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association.

A similar condition was noted in our prior audit report.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Criteria: Prudent business practice dictates that 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 all of 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
- Evidence of the performance and results of an annual physical inventory

Cause: The relief association officials stated the rosters were not maintained, and they did not provide a reason why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: The continued failure to properly record equipment purchases in a detailed comprehensive 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: We again recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

DARBY TOWNSHIP FIREMEN’S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
 DELAWARE COUNTY, PENNSYLVANIA
 FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures made during the current audit period:

<u>Date</u>	<u>Check No.</u>	<u>Payee Description</u>	<u>Amount</u>
01/25/19	1128	Equipment vendor	\$ 3,358
03/18/19	1135	Equipment vendor	260
03/18/19	1136	Equipment vendor	2,919
03/18/19	1137	Equipment vendor	313
07/03/19	1140	Equipment vendor	100
08/08/19	1150	Fire Prevention vendor	442
08/08/19	1152	Equipment vendor	650
08/08/19	1156	Equipment vendor	1,435
08/08/19	1158	Training vendor	375
09/17/19	1163	Equipment vendor	130
10/15/19	1164	Fire Prevention vendor	977
10/15/19	1168	Equipment vendor	264
10/15/19	1171	Equipment maintenance vendor	320
10/15/19	1172	Affiliated Fire Company	15
10/15/19	1173	Training vendor	470
01/17/20	Debit	Entertainment vendor	7
03/05/20	1208	Member reimbursement	55
03/05/20	1209	Member reimbursement	55
10/16/20	Debit	Administrative vendor	118
05/13/21	1261	Equipment vendor	95
03/03/22	1287	Training vendor	35
07/07/22	1291	Equipment vendor	341
07/07/22	1293	Training vendor	475
08/18/22	1296	Training vendor	2,170
Total			\$ 15,379

A similar condition was noted in our prior audit report.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY
TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Criteria: Section 7418(a) of the VFRA Act 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), 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.

The relief association's bylaws at Article V, Section 7 states in part:

The Treasurer shall maintain all documentation supporting the receipts and disbursements made by the association.

Prudent business practice dictates that supporting documentation be maintained to evidence the propriety of all financial transactions.

Cause: The relief association officials indicated that invoices were lost during the current audit period.

Effect: Lack of supporting documentation, such as invoices, itemized receipts, and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Section 7416(f) of the VFRA Act. In addition, the failure to maintain adequate supporting documentation for relief association expenditures 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: We recommend that the relief association officials provide this department with adequate supporting documentation, such as invoices and/or itemized receipts, to ensure the propriety of the expenditures or that the relief association be reimbursed \$15,379 for the undocumented expenditures. We also recommend that 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.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (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 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 relief association.

Finding No. 4 – Improper Deposit Of Relief Association Funds

Condition: On September 2, 2021, a transfer of relief association funds was deposited into a relief association officer's personal savings account. Per the relief association's meeting minutes, the funds were intended to be transferred into a relief association savings account. This oversight was corrected on January 19, 2022, when these funds plus interest were used to open a new savings account in the relief association's name.

Criteria: The relief association's bylaws at Article V, Section 7 states in part:

The Treasurer shall keep an accurate accounting of all money belonging to the association as received.

The Treasurer shall provide an accurately written report of all financial accounts of the association at each regular monthly meeting of the association.

Prudent business practice dictates that the relief association should closely monitor that all funds are transferred timely and deposited into a relief association account.

Cause: The relief association officials indicated that they believe the bank teller was responsible for the error. In addition, the failure to identify the improper transfer in a timely manner indicates this deficiency can also be attributed to a lack of accounting and internal controls.

Effect: As a result of the transferred funds being deposited into relief association officers' account, the relief association was unable to use the funds to purchase equipment, for general operating expenses, or for investment purposes. In addition, the failure to properly transfer all relief association funds in a timely manner can lead to a greater risk that funds could be lost or misappropriated.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Recommendation: We recommend the relief association officials establish accounting and internal control procedures to ensure that all funds are timely deposited into a relief association account. 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: Compliance will be subject to verification through our next audit.

Finding No. 5 – Failure To Maintain A Complete And Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership, as identified by criteria set forth in the relief association's bylaws. A comprehensive roster of all relief association members should include the following:

- Names of each member
- Members' mailing addresses
- Dates of births
- Dates of memberships
- Membership classifications

In addition, when warranted, a notation should be made on the roster identifying the date of a member's resignation or death.

Cause: Relief association officials indicated that the maintenance of a comprehensive roster of relief association members was not performed by the responsible party.

Effect: The failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers or deprive eligible relief association members from receiving authorized benefit payments.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend that the relief association officials compile and maintain a complete and accurate roster of the relief association's membership. For additional 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: Compliance will be subject to verification through our next audit.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
POTENTIAL WITHHOLD OF STATE AID

A condition such as that reported by Finding No. 3 contained in this audit report may lead to a total withholding of state aid in the future unless that finding is corrected. However, such action may not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 316E Finance Building, Harrisburg, PA 17120.

DARBY TOWNSHIP FIREMEN'S RELIEF ASSOCIATION INC. OF DARBY TOWNSHIP,
DELAWARE COUNTY, PENNSYLVANIA
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

Darby Township Firemen's Relief Association Inc. of Darby Township, Delaware County,
Pennsylvania Governing Body:

Mr. Timothy Eichelman
President

Mr. Walter Lee
Vice President

Ms. Tina Menginie
Secretary

Mr. Luciano Neris
Treasurer

A report was also distributed to the following municipality, which allocated foreign fire insurance tax monies to this relief association:

Ms. Beatrice Poe
Secretary
Darby Township

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.