

# COMPLIANCE AUDIT

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## Volunteer Firemen's Relief Association of West Cornwall Township Lebanon County, Pennsylvania For the Period January 1, 2017 to December 31, 2019

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April 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR  
AUDITOR GENERAL

Mr. Stanley Singer, President  
Volunteer Firemen's Relief Association  
of West Cornwall Township  
Lebanon County

We have conducted a compliance audit of the Volunteer Firemen's Relief Association of West Cornwall Township (relief association) pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2017 to December 31, 2019.

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.

Based on our audit procedures, we conclude that, for the period January 1, 2017 to December 31, 2019:

- The relief association did not take appropriate corrective action to address the findings contained in our prior audit report, as detailed below and discussed in the Status of Prior Findings section of this report.
- Because of the significance of the matters described in Finding Nos. 3, 4 and 5 below and discussed later in this report, 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 Maintain A Pennsylvania Sales Tax Exemption Number

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

Finding No. 3 – Unauthorized Expenditure

Finding No. 4 – Improper And Insufficiently Documented Transfer Of Funds

Finding No. 5 – Failure To Deposit Proceeds From Investment Sold

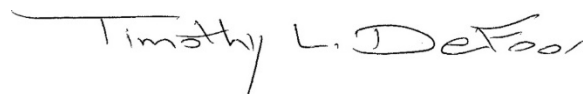
Finding No. 6 – Undocumented Expenditures

Finding No. 7 – Insufficient Surety (Fidelity) Bond Coverage

The seven findings contained in this report cite conditions that existed in the operation of the relief association 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. We would like to thank the relief association officials for the cooperation extended to us during the conduct of the audit.

March 30, 2021



Timothy L. DeFoor  
Auditor General

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## BACKGROUND

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

The 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 118 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, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of 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 municipalities:

<u>Municipality</u>	<u>County</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Mount Gretna Borough	Lebanon	\$ 2,386	\$ 2,156	\$ 2,278
South Annville Township	Lebanon	\$ 3,857	\$ 3,598	\$ 3,879
West Cornwall Township	Lebanon	\$14,642	\$13,396	\$14,705

## BACKGROUND – (Continued)

Based on the relief association's records, its total cash as of December 31, 2019 were \$64,218, as illustrated below:

Cash	<u>\$ 64,218</u>
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Based on the relief association's records, its total expenditures for the period January 1, 2017 to December 31, 2019 were \$50,430, 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.<sup>1</sup> **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	<u>\$ 4,280</u>
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#### Fire Services:

Equipment purchased	\$ 16,289
Equipment maintenance	8,141
Training expenses	<u>2,345</u>
Total Fire Services	<u>\$ 26,775</u>

#### Administrative Services:

Other administrative expenses	\$ 2,269
Bond premiums	<u>688</u>
Total Administrative Services	<u>\$ 2,957</u>

#### Other Expenditures:

Undocumented expenditures – Finding No. 6	\$ 653
Unauthorized expenditure – Finding No. 3	5,765
Improper transfers – Finding No. 4	<u>10,000</u>
Total Other Expenditures	<u>\$ 16,418</u>

Total Expenditures	<u>\$ 50,430</u>
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<sup>1</sup> 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:

Mount Gretna Community Volunteer Fire Company

Quentin Volunteer Fire Company

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Failure To Maintain A Pennsylvania Sales Tax Exemption Number
- Failure To Maintain A Complete And Accurate Equipment Roster

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



VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Failure To Maintain  
A Pennsylvania Sales Tax Exemption Number**

Condition: The relief association failed to maintain a Pennsylvania sales tax exemption number. Although the relief association did have its own sales tax exemption number, it expired, and is no longer valid.

A similar condition was noted in our prior audit report.

Criteria: Section 7415(e) of Act 118 states:

A volunteer firefighters' relief association organized or conducted in accordance with the requirements of this section shall be regarded as a charitable corporation for all purposes, including the right to establish exemption from the operation of certain taxes.

Cause: The relief association officials did not provide a reason for why this occurred despite the relief association being notified of this condition during our prior audit.

Effect: As a result of the relief association's continued failure to maintain a sales tax exemption number, the relief association may be required to pay Pennsylvania sales tax on their purchases, which ultimately reduces the funds otherwise available for general operating expenditures or for investment purposes.

Recommendation: We again recommend that the relief association officials immediately reapply for a new state sales tax exemption number from the Department of Revenue and furnish this exemption number to all vendors from whom the relief association purchases equipment. 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.

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

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

Condition: The relief association did not maintain a complete and accurate roster of equipment owned by the relief association. Although a listing of relief association owned equipment was provided for the current audit period, this listing was incomplete and did not accurately identify equipment purchased before 2017. This includes a large purchase of radio equipment in 2010 that was not documented on the equipment roster. 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 equipment owned by the relief association.

A similar condition was noted in our prior audit report.

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 did not provide a reason for 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 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.

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

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.

**Finding No. 3 – Unauthorized Expenditure**

Condition: The relief association expended \$5,765 for repairs to a fire company-owned vehicle during the current audit period that is not authorized by Act 118.

Criteria: Section 7416(f) of Act 118 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 the affairs of the association, including legal fees, rental or purchase of offices, payment of reasonable compensation of employees and purchase of office equipment and supplies.
  
- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service.

Costs associated with the maintenance of a fire company-owned vehicle do not qualify as an authorized volunteer firefighters' relief association expenditure; consequently, this disbursement is not authorized under Act 118.

Cause: Relief association officials indicated that they were unaware that the expenditure for this type of maintenance was not authorized by Act 118.

VOLUNTEER FIREMEN’S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Effect: As a result of this improper expenditure, relief association funds were not available for investment purposes or to pay for expenditures authorized by Act 118. 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 be reimbursed \$5,765 for the unauthorized expenditure and that relief association officials become familiar with Section 7416(f) of Act 118 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.

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 And Insufficiently Documented Transfers Of Funds**

Condition: The relief association improperly made two transfers of funds during the audit period totaling \$10,000 into the Quentin Volunteer Fire Company Engine Fund account. The improper transactions were insufficiently documented without justification. The transfers are as follows:

<u>Transaction Date</u>	<u>Payment Method</u>	<u>Payee Description</u>	<u>Amount</u>
09/11/2018	Direct Transfer	Transfer to affiliated fire company engine fund	\$ 5,000
10/10/2018	Check No. 712	Transfer to affiliated fire company engine fund	<u>5,000</u>
Total			<u>\$ 10,000</u>

Criteria: Relief association funds should not be transferred to the accounts of any other organization without proper justification. Further, in order to maintain effective control of relief association assets, relief association funds should not be commingled with any other organization’s funds. Adequate accounting and internal controls should include procedures to prevent improper and insufficiently documented transfers of relief association funds.

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Cause: Relief association officials indicated that they were aware that they were transferring funds to the affiliated fire company but did not provide a reason for why this occurred.

Effect: The transfers of funds to the affiliated fire company's account reduces the relief association's control over cash disbursements. As a result of the funds being transferred to the affiliated fire company's account, the relief association's funds were not available to pay operating expenses or for investment purposes. Thus, the relief association could be adversely affected due to its bills not being paid and/or reduction of investment income. The lack of effective internal controls over transfers of relief association funds also places the relief association funds at greater risk for misappropriation. 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 refrain from transferring money to any affiliated fire company account in the future and that the relief association be reimbursed \$10,000 for the funds that were transferred. In addition, the relief association officials should establish accounting and internal control procedures to monitor 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: While relief association management was informed about this finding on March 23, 2021, they failed to provide a response indicating whether or not they agreed 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. 5 – Failure To Deposit Proceeds From Investment Sold**

Condition: On September 11, 2018, proceeds in the amount of \$5,000 from the liquidation of a relief association-owned certificate of deposit were not deposited into a relief association monetary account. It appears that the proceeds from the sale of the certificate of deposit were erroneously deposited into the Quentin Volunteer Fire Company Engine Fund account.

VOLUNTEER FIREMEN’S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (Continued)**

Criteria: Prudent business practice dictates that the relief association should closely monitor all sales of investments to ensure all proceeds are received and timely deposited into a relief association account.

Cause: The relief association officials did not provide a reason for why this occurred.

Effect: The failure to deposit the proceeds from all relief association investments sold in a timely manner can lead to a greater risk that funds could be lost or misappropriated. As a result of the proceeds from the sale of the investment not being deposited into a relief association account, the relief association was unable to use the funds for general operating expenses or for investment purposes. 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 be reimbursed \$5,000 for the erroneous deposit. We also recommend the relief association officials establish accounting and internal control procedures to ensure that the proceeds from all investments sold 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: 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. 6 – Undocumented Expenditures**

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

Date	Check No.	Payee Description	Amount
10/27/2017	703	Equipment vendor	\$ 290
04/24/2018	VISA	Training vendor	138
09/09/2018	709	Training vendor	225
Total			<u>\$ 653</u>

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 6 – (Continued)**

Specifically, for the training undocumented expenditures, the names of the students who participated in the training were not identified.

Criteria: Section 7418(a) of Act 118 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.

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

Cause: The relief association officials did not provide a reason for why this occurred.

Effect: Lack of supporting documentation, such as invoices, detailed training rosters, itemized receipts and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Section 7416(f) of Act 118. 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.

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation, such as invoices, detailed training rosters, and/or itemized receipts, to ensure the propriety of the expenditures or that the relief association be reimbursed \$653 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.

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.

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
FINDINGS AND RECOMMENDATIONS

**Finding No. 7 – Insufficient Surety (Fidelity) Bond Coverage**

**Condition:** The relief association did not maintain a Surety (Fidelity) bond in a sufficient amount to cover the relief association's authorized disbursing officer. The relief association's Surety (Fidelity) bond coverage amount was \$55,000; however, as of December 31, 2019, the relief association's cash assets totaled \$64,218.

**Criteria:** Section 7415(c)(4) of Act 118 states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the 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 the bond shall be a proper charge against the funds of the association.

**Cause:** The relief association officials did not provide a reason for why this occurred.

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

**Recommendation:** We recommend that the relief association officials ensure that its Surety (Fidelity) bond sufficiently covers the relief association's authorized disbursing officer, as required by Act 118. This requirement may be accomplished by increasing the Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer to an amount greater than the expected maximum balance of the relief association's cash assets, or by decreasing the relief association's cash assets to an amount anticipated to remain below the policy coverage amount. In addition, relief association officials should monitor the relief association's cash balance to ensure that unexpected events affecting the relief association's current funds do not again result in insufficient Surety (Fidelity) bond coverage on the relief association's authorized disbursing officer. 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.



VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
POTENTIAL WITHHOLD OF STATE AID

Conditions such as those reported by Finding Nos. 3, 4, and 5 contained in this audit report may lead to a total withholding of state aid in the future unless those findings are 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 327 Finance Building, Harrisburg, PA 17120.

VOLUNTEER FIREMEN'S RELIEF ASSOCIATION OF WEST CORNWALL TOWNSHIP  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania

Volunteer Firemen's Relief Association of West Cornwall Township Governing Body:

**Mr. Stanley Singer**  
President

**Mr. Bradley Yeingst**  
Vice President

**Mr. Phil Haussener**  
Secretary

**Ms. Alyssa Singer**  
Treasurer

**Mr. David Martin**  
Delegate

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

**Ms. Linda A. Bell**  
Secretary  
Mount Gretna Borough

**Mr. Donald H. Umberger**  
Secretary  
South Annville Township

**Ms. Lisa Geist**  
Secretary  
West Cornwall Township

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