

# COMPLIANCE AUDIT

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## West Ridge Fireman's Relief Association

Erie County, Pennsylvania

For the Period

January 1, 2018 to December 31, 2020

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October 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

TIMOTHY L. DEFOOR  
AUDITOR GENERAL

Mr. James Rosenbaum, President  
West Ridge Fireman's Relief Association  
Erie County

We have conducted a compliance audit of the West Ridge Fireman's Relief Association (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, 2018 to December 31, 2020.

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, 2018 to December 31, 2020:

- The relief association took appropriate corrective action to address three of the six 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 matters described in Finding Nos. 1 and 2 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.

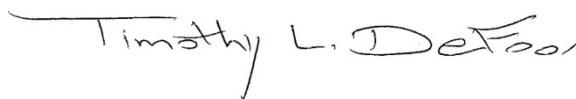
Finding No. 1 – Noncompliance With Prior Audit Recommendation –  
Unauthorized Expenditures

Finding No. 2 – Noncompliance With A Prior Audit Recommendation –  
Undocumented Expenditures

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure  
To Maintain A Complete And Accurate Equipment Roster

The three 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.



September 20, 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.

**BACKGROUND – (Continued)**

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

| <u>Municipality</u> | <u>County</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|---------------------|---------------|-------------|-------------|-------------|
| Millcreek Township  | Erie          | \$72,105    | \$77,519    | \$77,714    |

Based on the relief association's records, its total cash and investments as of December 31, 2020 were \$354,802, as illustrated below:

|                            |                   |
|----------------------------|-------------------|
| Cash                       | \$ 121,764        |
| Fair Value of Investments  | <u>233,038</u>    |
| Total Cash and Investments | <u>\$ 354,802</u> |

## BACKGROUND – (Continued)

Based on the relief association’s records, its total expenditures for the period January 1, 2018 to December 31, 2020 were \$286,321, 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:               |                          |
| Death benefits                  | \$ 24,000                |
| Relief benefits                 | 20,048                   |
| Tokens of sympathy and goodwill | <u>724</u>               |
| Total Benefit Services          | <u>\$ 44,772</u>         |
| Fire Services:                  |                          |
| Equipment purchased             | \$ 152,323               |
| Equipment maintenance           | 39,478                   |
| Training expenses               | 4,476                    |
| Fire prevention materials       | <u>4,577</u>             |
| Total Fire Services             | <u>\$ 200,854</u>        |
| Administrative Services:        |                          |
| Other administrative expenses   | \$ 17,670                |
| Bond premiums                   | <u>1,270</u>             |
| Total Administrative Services   | <u>\$ 18,940</u>         |
| Other Expenditures:             |                          |
| Undocumented expenditures       | \$ 15,141                |
| Unauthorized expenditures       | <u>6,614</u>             |
| Total Other Expenditures        | <u>\$ 21,755</u>         |
| Total Expenditures              | <u><u>\$ 286,321</u></u> |

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

West Ridge Fire Department

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<sup>1</sup> Accuracy was evaluated for a selection of transactions based on dollar amount, category, and/or random selection.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
STATUS OF PRIOR AUDIT FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Duplicate Payment  
By receiving reimbursement of \$1,158 from the affiliated fire company for the duplicate payment.
- Failure To Maintain A Complete And Accurate Membership Roster  
By maintaining a comprehensive listing of the relief association's membership.
- Payment Of Pennsylvania Sales Tax  
By furnishing the state sales tax exemption number to all vendors from which the relief association purchases equipment.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with 3 of the 6 prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Unauthorized Expenditures  
Although the relief association received reimbursement of \$1,355 from the affiliated fire company for the unauthorized expenditures that were made in the prior audit period, the relief association again expended funds in the current audit period that were not authorized by Act 118 as further disclosed in Finding No. 1 of this report.
- Undocumented Expenditures  
Although the relief association received proper documentation and reimbursement of \$4,827 from the affiliated fire company for the 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. 2 of this report.
- Failure To Maintain A Complete And Accurate Equipment Roster

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



WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures**

Condition: The relief association expended \$196 for a token of goodwill/sympathy during the current audit period that is authorized by Act 118; however, the relief association bylaws maintain tokens of goodwill/sympathy shall not exceed a total of \$100. Therefore, \$96 of this expenditure is considered unauthorized.

In addition, the relief association expended funds for the following items during the current audit period that are not authorized by Act 118:

| <u>Date</u> | <u>Check No.</u> | <u>Description</u>  | <u>Amount</u> |
|-------------|------------------|---|---------------|
| 03/21/2019  | 2992             | Repair of the exhaust removal system in the firehouse and conversion of vehicles to adapt to the system   | \$ 2,401      |
| 06/17/2019  | 3017             | Preventative maintenance and repair of the exhaust removal system in the firehouse                        | 2,387         |
| 10/21/2019  | 3047             | Hotel room and parking not related to training  | 218           |
| 10/21/2019  | 3057             | Member reimbursement for meals previously reimbursed to another member                                    | 436           |
| 03/05/2020  | 3108             | Member reimbursement for meals in excess of allowable per diem and transportation not related to training | 175           |
| 05/18/2020  | 3120             | Member reimbursement for the purchase of 144 gravesite flags  | 276           |
| Total       |                  |   | \$ 5,893      |

A similar condition was noted in our prior audit report.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

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.
- (5) To pay the cost of procuring and forwarding tokens of sympathy and goodwill to a volunteer firefighter who may be ill or hospitalized as a result of participation in the fire service or who may die or who may be seriously ill for any reason.
- (10) To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters' training schools.
- (11) To purchase safeguards for preserving life, health and safety of volunteer firefighters to ensure their availability to participate in the volunteer fire service.
- (17) To pay reasonable expenses actually and necessarily incurred for attending bona fide emergency medical technician or paramedic training schools.

Furthermore, the relief association's bylaws stipulate in Article 7, Section 1:

- d) Tokens of Sympathy: Will pay for costs of procuring tokens of sympathy and goodwill to a member who may be ill or hospitalized as a result of participation in the fire service, or who may be seriously ill, or die for any reason. This amount is not to exceed \$100.

Cause: Regarding the exceeding of the limit of expenditures of tokens of goodwill/sympathy noted in the relief association bylaws, the relief association officials indicated that they were unaware of the clause in their bylaws and will be making plans to update their bylaws. For all other unauthorized expenditures, the relief association officials indicated that they were unaware that the aforementioned expenditures were not authorized by Act 118.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

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 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 \$5,893 for the unauthorized expenditures for which the relief association has not received reimbursement 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 partially agreed with the finding as presented at the audit exit conference. However, relief officials did not provide a specific explanation of their disagreement, but indicated that they felt that some of the expenditures were authorized under Act 118 based on their interpretation of the Act. As a result of our audit, the affiliated fire company reimbursed the relief association \$96 for the token of goodwill/sympathy. Also, the relief association management indicated they will take action to comply with the recommendation for the remaining unauthorized expenditures.

Auditor's Conclusion: The above noted expenditures of the finding are not permissible under Act 118 and/or by the relief association's bylaws. Therefore, the finding remains as stated. We reviewed documentation verifying that the reimbursement of \$96 was received. 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.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – 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:

| Date       | Check No. | Payee Description                          | Amount |
|------------|-----------|--|--------|
| 02/19/2018 | 2873      | Training vendor                            | \$ 225 |
| 03/19/2018 | 2881      | Training vendor                            | 960    |
| 04/02/2018 | 2883      | Member reimbursement for training expenses | 150    |
| 06/25/2018 | 2905      | Member reimbursement for training expenses | 45     |
| 06/25/2018 | 2907      | Credit card payment for training expenses  | 550    |
| 07/16/2018 | 2924      | Training vendor                            | 165    |
| 08/20/2018 | 2934      | Training vendor                            | 50     |
| 09/17/2018 | 2935      | Training vendor                            | 697    |
| 10/15/2018 | 2942      | Credit card payment for training expenses  | 500    |
| 10/15/2018 | 2943      | Training vendor                            | 150    |
| 01/21/2019 | 2968      | Member reimbursement for training expenses | 924    |
| 01/21/2019 | 2975      | Training vendor                            | 105    |
| 02/18/2019 | 2982      | Health vendor                              | 225    |
| 02/18/2019 | 2987      | Training vendor                            | 250    |
| 04/04/2019 | 2997      | Training vendor                            | 320    |
| 04/15/2019 | 2998      | Credit card payment for training expenses  | 506    |
| 04/29/2019 | 3006      | Member reimbursement for training expenses | 130    |
| 04/29/2019 | 3007      | Training vendor                            | 160    |
| 09/09/2019 | 3038      | Member reimbursement for training expenses | 1,694  |
| 11/18/2019 | 3060      | Training vendor                            | 60     |
| 01/20/2020 | 3087      | Training vendor                            | 89     |
| 02/04/2020 | 3090      | Training vendor                            | 89     |
| 02/04/2020 | 3091      | Training vendor                            | 89     |
| 02/04/2020 | 3092      | Training vendor                            | 89     |
| 02/17/2020 | 3104      | Credit card payment for training expenses  | 245    |
| 03/05/2020 | 3108      | Member reimbursement for training expenses | 1,274  |
| 03/16/2020 | 3109      | Credit card payment for unknown expenses   | 1,420  |
| 08/17/2020 | 3150      | Training vendor                            | 650    |
| 09/21/2020 | 3152      | Credit card payment for training expenses  | 1,500  |
| 10/19/2020 | 3163      | Credit card payment for training expenses  | 850    |
| 10/19/2020 | 3164      | Member reimbursement for training expenses | 35     |
| 11/09/2020 | 3176      | Member reimbursement for training expenses | 242    |

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

| <u>Date</u> | <u>Check No.</u> | <u>Payee Description</u>                   | <u>Amount</u> |
|-------------|------------------|--|---------------|
| 11/16/2020  | 3177             | Credit card payment for unknown expense    | 235           |
| 11/23/2020  | 3180             | Member reimbursement for training expenses | 399           |
| 12/21/2020  | 3189             | Member reimbursement for unknown expense   | 69            |
| Total       |                  |  | \$ 15,141     |

For the various training related transactions noted above, relief association officials were unable to provide at least one or a combination of the following items from the vendors/businesses that were considered necessary to justify the propriety of the expenditure: invoices, receipts, training certificates, training catalogs/brochures. In some instances, relief association officials were only able to provide internally generated relief association Out Service Training Requests forms.

A similar condition was noted in our prior audit report.

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. However, relief association officials believed the documentation they provided to our auditors was sufficient.

Effect: Lack of supporting documentation, such as an invoice and/or itemized receipt, made it impossible to determine if the expenditure was 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.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation to ensure the propriety of the expenditures or that the relief association be reimbursed \$15,141 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 did not agree with the finding as presented at the audit exit conference and believed that the documentation made available to our auditors was sufficient to ensure the propriety of the expenditures.

Auditor's Conclusion: Act 118 requires that sufficient documentation be maintained to support the propriety of all expenditures; therefore, the finding remains as stated. 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. 3 – 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 a listing of relief association owned equipment was provided during the current audit period, this listing was incomplete and did not accurately identify all of the equipment owned by the relief association. The relief association purchased \$152,323 of equipment during the current audit period, but the equipment for \$10,468 of those purchases was not properly accounted for on the relief association's equipment roster. 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.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (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 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.

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.

WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
POTENTIAL WITHHOLD OF STATE AID

Conditions of repeat findings such as that reported by Finding Nos. 1 and 2 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.



WEST RIDGE FIREMAN'S RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

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

West Ridge Fireman's Relief Association Governing Body:

**Mr. James M. Rosenbaum**  
President

**Mr. Gerald D. Hickin, III**  
Vice President

**Mr. Russ Moran**  
Secretary

**Mr. Michael S. Roberts**  
Treasurer

**Mr. Gerald Lauer**  
Director

**Mr. Timothy Ekstrom**  
Director

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

**Ms. Sheryl A. Williams**  
Secretary  
Millcreek Township

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).