



TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
29-204

LIQUID FUELS TAX FUND  
EXAMINATION REPORT

FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008



## CONTENTS

	<u>Page</u>
Background.....	1
Independent Auditor’s Report.....	3
Financial Section:	
2007 Form MS-965 With Adjustments .....	7
2008 Form MS-965 With Adjustments .....	10
Notes To Forms MS-965 With Adjustments.....	13
Finding And Recommendations:	
Finding - Documentation For Price Quotations Was Not Available For Examination.....	17
Summary Of Exit Conference.....	19
Report Distribution .....	21



TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

Background

The Liquid Fuels Tax Municipal Allocation Law, Title 72 P.S. § 2615.5, provides municipalities other than counties (townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state, and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

*The Vehicle Code*, Title 75 P.S. § 9511, provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the Liquid Fuels Tax Fund money and annual maintenance payments that it receives into a special fund called the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In this case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. To qualify for its annual allocation, each municipality shall submit the following documents and information to the Department of Transportation:

1. Evidence that the treasurer is bonded in accordance with the law, or that its treasurer is a bank requiring no bond by January 31 of each year.
2. A report indicating the manner in which its liquid fuels tax allocation was expended in the previous year (Form MS-965) by January 31 of each year.
3. A report of elected and appointed officials by January 31 of each year.
4. A Survey of Financial Condition by March 15 of each year.

Department of Transportation *Publication 9* contains the policies and procedures that govern the use of Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.



## Independent Auditor's Report

The Honorable Allen D. Biehler, P.E.  
Secretary  
Department of Transportation  
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Brush Creek, Fulton County, for the two years ended December 31, 2008. The municipality's management is responsible for the Forms MS-965. Our responsibility is to express an opinion on the Forms MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Township of Brush Creek, Fulton County's Forms MS-965 for the two years ended December 31, 2008 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each municipality's Liquid Fuels Tax Fund to ensure that funds received are expended in accordance with applicable laws and regulations. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 403 of *The Fiscal Code*.

As described in Note 4, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

As discussed in the Finding and Recommendations section of this report, the township expended \$6,500.00 on March 1, 2007, from the Liquid Fuels Tax Fund for the purchase of a tractor/loader. However, documentation for price quotations was not available for examination.

### Independent Auditor's Report (Continued)

In our opinion, except for the matter discussed in the preceding paragraph, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Brush Creek, Fulton County, for the two years ended December 31, 2008, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Forms MS-965 and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township of Brush Creek, Fulton County's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the Township of Brush Creek, Fulton County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Township of Brush Creek, Fulton County's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Forms MS-965 will not be prevented or detected by the Township of Brush Creek, Fulton County's internal control.

Our consideration of internal control over reporting on the Forms MS-965 was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Forms MS-965.



Independent Auditor's Report (Continued)

The results of our tests disclosed the following instance of noncompliance that is required to be reported under *Government Auditing Standards*:

- Documentation For Price Quotations Was Not Available For Examination.

This report is intended solely for the information and use of the Pennsylvania Department of Transportation and the management of the Township of Brush Creek, Fulton County, and is not intended to be and should not be used by anyone other than these specified parties.

September 16, 2009

JACK WAGNER  
Auditor General



TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2007 FORM MS-965 – SECTION 1  
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 6,500.00	\$ -	\$ 6,500.00
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	811.06	-	811.06
Maintenance and repair of roads and bridges	1,591.85	-	1,591.85
Highway construction and rebuilding projects	78,808.13	-	78,808.13
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 87,711.04</u>	<u>\$ -</u>	<u>\$ 87,711.04</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2007 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2007	\$ 75,327.49	\$ -	\$ 75,327.49
Receipts:			
2. State allocation	70,525.82	-	70,525.82
2a. Turnback allocation	4,320.00	-	4,320.00
2b. Interest on investments (Note 3)	4,451.13	245.80	4,696.93
2c. Miscellaneous	-	-	-
3. Total receipts	<u>79,296.95</u>	<u>245.80</u>	<u>79,542.75</u>
4. Total funds available	<u>154,624.44</u>	<u>245.80</u>	<u>154,870.24</u>
5. Expenditures (Section 1)	<u>87,711.04</u>	-	<u>87,711.04</u>
6. Balance, December 31, 2007	<u>\$ 66,913.40</u>	<u>\$ 245.80</u>	<u>\$ 67,159.20</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2007 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 17,784.76	\$ 12.00	\$ 17,796.76
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	14,969.16	-	14,969.16
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	32,753.92	12.00	32,765.92
5. Less: Major equipment expenditures	6,500.00	-	6,500.00
6. Remainder	<u>26,253.92</u>	<u>12.00</u>	<u>26,265.92</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 26,253.92</u>	<u>\$ 12.00</u>	<u>\$ 26,265.92</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2008 FORM MS-965 – SECTION 1  
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ -	\$ -	\$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	100,372.22	-	100,372.22
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 100,372.22</u>	<u>\$ -</u>	<u>\$ 100,372.22</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2008 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2008	\$ 66,913.40	\$ 245.80	\$ 67,159.20
Receipts:			
2. State allocation	77,843.20	-	77,843.20
2a. Turnback allocation	4,320.00	-	4,320.00
2b. Interest on investments (Note 3)	2,317.05	(245.80)	2,071.25
2c. Miscellaneous (Grant from General Fund)	240.00	-	240.00
3. Total receipts	84,720.25	(245.80)	84,474.45
4. Total funds available	151,633.65	-	151,633.65
5. Expenditures (Section 1)	100,372.22	-	100,372.22
6. Balance, December 31, 2008	<u>\$ 51,261.43</u>	<u>\$ -</u>	<u>\$ 51,261.43</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF BRUSH CREEK  
 FULTON COUNTY  
 LIQUID FUELS TAX FUND  
 2008 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 26,253.92	\$ 12.00	\$ 26,265.92
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	16,432.64	-	16,432.64
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	42,686.56	12.00	42,698.56
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>42,686.56</u>	<u>12.00</u>	<u>42,698.56</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 42,686.56</u>	<u>\$ 12.00</u>	<u>\$ 42,698.56</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.



TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

1. Criteria

Section 1

This section of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment that cost in excess of \$4,000.00.
- Minor equipment purchases are purchases of road machinery and road equipment that cost \$4,000.00 or less.
- Agility projects are exchanges of services with the Department of Transportation.

Section 2

This section of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is generally received from the Department of Transportation during the first week in April of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- The turnback allocation is generally received from the Department of Transportation during the first week in April of each year. A municipality receives a yearly turnback allocation based on road mileage for all roads that were transferred to the municipality from the Commonwealth of Pennsylvania through the Highway Transfer Program.
- Expenditures include the total transferred from Section 1.

Section 3

This section of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

1. Criteria (Continued)

Section 3 (Continued)

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.

Basis Of Presentation

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Forms MS-965 have been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Forms MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Forms MS-965 With Adjustments are prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

1. Criteria (Continued)

General Fixed Assets

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

2. Deposits

*The Second Class Township Code*, Title 53 P.S. § 68204, authorizes the township to deposit its funds in the following:

- Deposits in savings accounts or time deposits, other than certificates of deposit or share accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance. For any amount above the insured maximum, the depository shall pledge approved collateral.
- Certificates of deposit purchased from institutions insured by the FDIC or other like insurance to the extent that such accounts are so insured. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets. Certificates of deposit may not exceed 20 percent of a bank's total capital surplus or 20 percent of a savings and loans or savings bank's assets minus liabilities.

Deposits consist of receipts and deposits in a financial institution. Pennsylvania statutes require all deposits to be insured and, for any amount above the insured maximum, to be secured with approved collateral as defined.

There were no deposits exposed to custodial credit risk as of December 31, 2008. Custodial credit risk, as defined by GASB No. 40, includes deposits that are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the municipality's name.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2008 consists of the following:

Cash	<u>\$51,261.43</u>
------	--------------------

3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in interest-bearing accounts which earned \$4,696.93 during 2007, and \$2,071.25 during 2008, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2007 - Section 2

An adjustment of \$245.80 was made to "Interest on investments" because interest earnings were understated.

2007 - Section 3

An adjustment of \$12.00 was made to "Prior year equipment balance" because adjustments made in the prior report were not carried forward in the equipment balance.

2008 - Section 2

An adjustment of \$245.80 was made to "Balance, January 1, 2008" to reflect the adjustment made in 2007 - Section 2.

An adjustment of \$(245.80) was made to "Interest on investments" because interest earnings were overstated.

2008 - Section 3

An adjustment of \$12.00 was made to "Prior year equipment balance" to reflect the adjustment made in 2007 - Section 3.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

Finding - Documentation For Price Quotations Was Not Available For Examination

Our examination disclosed that the township expended \$6,500.00 on March 1, 2007, from the Liquid Fuels Tax Fund for the purchase of a tractor/loader. The municipality was required to obtain written or telephonic quotations for this purchase. However, documentation for price quotations was not available for examination.

The above purchase was not made in compliance with the contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(b), (also found at § 3102(b) of *The Second Class Township Code* as published by the Local Government Commission), which states, in part:

Written or telephonic price quotations from at least three qualified and responsible contractors shall be requested for all contracts that exceed four thousand dollars (\$4,000.00) but are less than the amount [in excess of \$10,000.00] requiring advertisement and competitive bidding or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record of telephonic price quotations shall be made and shall contain at least the date of the quotation, the name of the contractor and the contractor's representative, the construction, reconstruction, repair, maintenance or work which was the subject of the quotation and the price. Written price quotations, written records of telephonic price quotations and memoranda shall be retained for a period of three years.

In addition, the above purchase was not made in compliance with the Department of Transportation's *Publication 9*, Appendix D, Section 449.7(d), which states, in part:

...For material estimates between \$4,000 and \$10,000, three telephone price quotes shall be obtained prior to the selection of a supplier. In lieu of the price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors service the market area within which it is practicable to obtain quotations. If the cost during the year of an unadvertised item or group of like items ordinarily supplied by a single supplier exceeds \$10,000 or if the cost was between \$4,000 and \$10,000 and three price quotes were not obtained, the entire cost shall be ineligible for payment from the Liquid Fuels Tax Fund unless it can be shown to the satisfaction of the Secretary [of the Department of Transportation] that it was reasonably believed that the cost of the year's requirements of that item or group of like items would not exceed \$10,000 or be between \$4,000 and \$10,000 as specified above.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

Finding - Documentation For Price Quotations Was Not Available For Examination (Continued)

The failure to comply with *The Second Class Township Code* and the Department of Transportation's *Publication 9* could result in the township having to reimburse \$6,500.00 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$6,500.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the township comply with *The Second Class Township Code* and the Department of Transportation's *Publication 9* as noted in this finding.

Management's Response

The secretary/treasurer stated:

During a snow storm, our equipment broke down beyond repair. The board made a decision to purchase a loaner to complete the work.

Auditor's Conclusion

According to the minutes of the supervisors' meeting on February 27, 2007, the clutch in the municipality's old tractor/loader went out. A local vendor loaned one to the township. The board of supervisors inquired about purchasing it and was told the price would be \$6,500.00. The township should have also contacted two other vendors to obtain quotes for a tractor/loader. The township should comply with our recommendations as stated above.

TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

An exit conference was held September 16, 2009. Those participating were:

TOWNSHIP OF BRUSH CREEK

Mrs. Helen L. Layton, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mrs. Diane A. Bowman, Auditor

The results of the examination were presented and discussed in their entirety.





TOWNSHIP OF BRUSH CREEK  
FULTON COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2008

This report was initially distributed to:

The Honorable Allen D. Biehler, P.E.  
Secretary  
Department of Transportation

Township of Brush Creek  
Fulton County  
1792 Layton Road  
Warfordsburg, PA 17267

The Honorable Delmas Bard

Chairman of the Board of Supervisors

Mrs. Helen L. Layton

Secretary/Treasurer

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. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).