



TOWNSHIP OF HARMONY  
BEAVER COUNTY  
04-102

LIQUID FUELS TAX FUND  
EXAMINATION REPORT

FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

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TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

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 Harmony, Beaver County, for the two years ended December 31, 2007. 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.

Except as discussed in the fourth paragraph, 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 Harmony, Beaver County's Forms MS-965 for the two years ended December 31, 2007 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*.

We were unable to examine the images of the back of the canceled checks from the township's financial institution because the township failed to obtain them from its financial institution. Consequently we were unable to perform procedures to determine whether disbursements were made in accordance with applicable laws and regulations.

### Independent Auditor's Report (Continued)

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine an image of the back of the canceled checks, 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 Harmony, Beaver County, for the two years ended December 31, 2007, 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 Harmony, Beaver 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 Harmony, Beaver County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Township of Harmony, Beaver County's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Forms MS-965:

- Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks.

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 Harmony, Beaver County's internal control. Our consideration of the internal control over reporting on the Forms MS-965 would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to

Independent Auditor's Report (Continued)

be material weaknesses. We consider the significant deficiency described above to be a material weakness.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we did note an other matter, that while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Late Receipt Of Allocation.

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

October 31, 2008

JACK WAGNER  
Auditor General





TOWNSHIP OF HARMONY  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 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	17,265.75	-	17,265.75
Traffic control devices	848.08	-	848.08
Street lighting	48,887.65	-	48,887.65
Storm sewers and drains	860.00	-	860.00
Repairs of tools and machinery	318.57	-	318.57
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 68,180.05</u>	<u>\$ -</u>	<u>\$ 68,180.05</u>

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

TOWNSHIP OF HARMONY  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2006	\$ 11,473.18	\$ -	\$ 11,473.18
Receipts:			
2. State allocation	71,772.58	-	71,772.58
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	279.77	-	279.77
2c. Miscellaneous	-	-	-
3. Total receipts	<u>72,052.35</u>	<u>-</u>	<u>72,052.35</u>
4. Total funds available	<u>83,525.53</u>	<u>-</u>	<u>83,525.53</u>
5. Expenditures (Section 1)	<u>68,180.05</u>	<u>-</u>	<u>68,180.05</u>
6. Balance, December 31, 2006	<u><u>\$ 15,345.48</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 15,345.48</u></u>

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

TOWNSHIP OF HARMONY  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2006 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 11,473.18	\$ -	\$ 11,473.18
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	14,354.52	-	14,354.52
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	25,827.70	-	25,827.70
5. Less: Major equipment expenditures	<u>-</u>	<u>-</u>	<u>-</u>
6. Remainder	<u>25,827.70</u>	<u>-</u>	<u>25,827.70</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 15,345.48</u>	<u>\$ -</u>	<u>\$ 15,345.48</u>

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

TOWNSHIP OF HARMONY  
 BEAVER 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	\$ 10,000.00	\$ -	\$ 10,000.00
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	23,931.28	-	23,931.28
Traffic control devices	511.23	-	511.23
Street lighting	51,325.57	-	51,325.57
Storm sewers and drains	1,968.00	-	1,968.00
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	424.91	-	424.91
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 88,160.99</u>	<u>\$ -</u>	<u>\$ 88,160.99</u>

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

TOWNSHIP OF HARMONY  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2007 FORM MS-965 – SECTION 2  
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2007	\$ 15,345.48	\$ -	\$ 15,345.48
Receipts:			
2. State allocation	74,692.24	-	74,692.24
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	158.79	-	158.79
2c. Miscellaneous (Note 4)	367.00	-	367.00
3. Total receipts	<u>75,218.03</u>	<u>-</u>	<u>75,218.03</u>
4. Total funds available	<u>90,563.51</u>	<u>-</u>	<u>90,563.51</u>
5. Expenditures (Section 1)	<u>88,160.99</u>	<u>-</u>	<u>88,160.99</u>
6. Balance, December 31, 2007	<u><u>\$ 2,402.52</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,402.52</u></u>

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

TOWNSHIP OF HARMONY  
 BEAVER COUNTY  
 LIQUID FUELS TAX FUND  
 2007 FORM MS-965 – SECTION 3  
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 15,345.48	\$ -	\$ 15,345.48
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	14,938.45	-	14,938.45
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	30,283.93	-	30,283.93
5. Less: Major equipment expenditures	<u>10,000.00</u>	<u>-</u>	<u>10,000.00</u>
6. Remainder	<u>20,283.93</u>	<u>-</u>	<u>20,283.93</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 2,402.52</u>	<u>\$ -</u>	<u>\$ 2,402.52</u>

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

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

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 HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

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 HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

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 First Class Township Code*, Title 53 P.S § 56705.1, 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 loan's 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, 2007. 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 HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2007 consists of the following:

Cash	<u>\$2,402.52</u>
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3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned \$279.77 during 2006, and \$158.79 during 2007, thus providing additional funds for road maintenance and repairs.

4. Miscellaneous Receipts

On August 30, 2007, the municipality transferred \$367.00 from the General Fund to the Liquid Fuels Tax Fund for street signs.

5. Lease-Purchase Agreement

On January 31, 2006, the municipality entered into a lease-purchase agreement with Dollar Bank Leasing Corporation to purchase a 2006 GMC 5500 truck for \$56,800.00. The agreement was for a term of five years at an interest rate of 5.81 percent. Principal and interest payments of \$13,294.00 are due annually.

During the current examination period the municipality paid principal of \$9,578.00 and interest of \$422.00 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2007 Form MS-965 – Section 1. Additionally, the municipality paid principal of \$13,294.00 and interest of \$3,716.00 from the General Fund. The outstanding balance of the lease-purchase agreement as of December 31, 2007 was \$33,928.00, plus interest.

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

Finding No. 1 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks

Our examination disclosed that the imaging of canceled checks from the bank for the Liquid Fuels Tax Fund account was not acceptable because the bank provides only an image of the front side of the canceled checks. For us to properly complete our examination testing, we have to examine the front and back of the canceled checks. Because the test of disbursements was limited, we had to qualify our opinion as stated in the Independent Auditor's Report.

Good internal controls and the Commonwealth of Pennsylvania Management Directive 210.11, dated June 16, 1997, require that imaging systems comply with the provisions of the Internal Revenue Service (IRS) procedures for record keeping with electronic imaging. To be acceptable, the documents provided by the system must meet IRS procedures governing size, content, format, and pattern. Those procedures require that all images produced by the imaging system exhibit a high degree of legibility and readability when displayed on paper. Legibility includes the ability to identify all letters and numerals positively and quickly. Readability includes the ability to recognize a group of letters or numerals as words or completed numbers. Imaged documents must include the front and back of a document in which both the front and back are used.

Further, good internal controls ensure that by having a municipal official review the front and back of the canceled checks, any errors or irregularities can be detected on a timely basis.

Without this control, the potential exists for errors or irregularities to go undetected for long periods of time.

Recommendations

We recommend that the municipal officials obtain images of the front and back of canceled checks in accordance with Directive 210.11. Additionally, municipal officials should review the front and back of each canceled check for any errors or irregularities.

We further recommend that, if the municipality's financial institution's check imaging process does not comply with Directive 210.11, original documentation must be obtained.

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

Finding No. 1 - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The  
Back Of The Checks (Continued)

Management's Response

The municipal officials stated:

The banking institution does not provide copies.

Auditor's Conclusion

The municipal officials should contact its financial institution to request copies of the front and back of canceled checks or to see if they are available online.

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

Finding No. 2 - Late Receipt Of Allocation

Our examination disclosed that the 2007 Liquid Fuels Tax Fund allocation, which should have been distributed during the first week of April of that year, was not received until June 18, 2007, because the municipality failed to comply with the Department of Transportation's Regulation 449.12, which requires the timely filing of particular documents and information, among them:

- Evidence that its treasurer is bonded in accordance with the law or that its treasurer is a bank requiring no bond.
- A report indicating the manner in which its Liquid Fuels Tax Fund was expended in the preceding year.
- Survey of financial condition.
- Roster of municipal officials.

Because the municipality failed to file documents and information timely as noted above, the municipality did not have use of the allocation for more than two months. Furthermore, had the allocation been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

Recommendation

We recommend that, in the future, the municipality comply with the Department of Transportation's Regulation 449.12 to ensure that the allocations are received during the first week in April as outlined above.

Management's Response

The municipal officials offered no formal response at this time.

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

An exit conference was held October 31, 2008. Those participating were:

TOWNSHIP OF HARMONY

Mrs. Lyla L. Swan, Secretary

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Paul Palombo, Auditor

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

TOWNSHIP OF HARMONY  
BEAVER COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE TWO YEARS ENDED  
DECEMBER 31, 2007

This report was initially distributed to:

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

Township of Harmony  
Beaver County  
2501 Woodland Road  
Ambridge, PA 15003

The Honorable Glenn Angus

President of the Board of Commissioners

Mrs. Lyla L. Swan

Secretary

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).