

ATTESTATION ENGAGEMENT

Township of Mann
Bedford County, Pennsylvania
05-216
Liquid Fuels Tax Fund
For the Period
January 1, 2019 to December 31, 2020

November 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania
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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Yassmin Gramian, 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 Mann, Bedford County, for the period January 1, 2019 to December 31, 2020. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Forms MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

As discussed in the Findings And Recommendations and Summary Of Prior Examinations' Recommendations sections of this report:

- The municipality did not maintain documentation to support transfers to the General Fund of \$54,016.68 during 2019 and \$5,677.99 during 2020 (see Finding No. 1).
- The municipality expended \$54,878.14 during 2019 from the Liquid Fuels Tax Fund for the purchase of DSA stone without advertising for bids (see Finding No. 2).
- The municipality expended \$2,644.24 during 2019 and \$7,842.34 during 2020 for nonpermissible expenditures (see Finding No. 3).
- The municipality expended \$4,690.00 during 2019 for related party transactions (see Finding No. 4).
- As a result of findings in our 2007-2009 and 2010-2011 examination reports, the Department of Transportation determined that the municipality was required to reimburse \$69,532.45 to its Liquid Fuels Tax Fund. As of December 31, 2020, the municipality had reimbursed \$59,434.42 to its Liquid Fuels Tax Fund, leaving a balance due of \$10,098.03 (see Summary of 2007-2009 and 2010-2011 Examination Recommendations).
- As a result of findings in our 2012-2014 and 2015-2016 examination reports, and findings contained in a Turnback examination report, the Department of Transportation determined that the municipality was required to reimburse \$76,176.68 to its Liquid Fuels Tax Fund. As of December 31, 2020, the municipality had reimbursed \$15,235.34 to its Liquid Fuels Tax Fund, leaving a balance due of \$60,941.34 (see Summary of 2012-2014 and 2015-2016 Examination Recommendations).

In our opinion, except for the bulleted matters discussed above, 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 Mann, Bedford County, for the period January 1, 2019 to December 31, 2020, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Forms MS-965; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Forms MS-965. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms MS-965 will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency below to be a material weakness:

- Documentation Supporting Transfers To The General Fund Were Not Available For Examination - Recurring.

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Mann, Bedford County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts on the Forms MS-965. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Noncompliance With Advertising And Bidding Requirements.
- Nonpermissible Expenditures - Recurring.
- Related Party Transactions - Recurring.

Independent Auditor's Report (Continued)

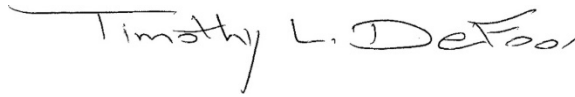
We also noted a matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Idle Funds Held In a Noninterest-Bearing Account - Recurring.

Four of the five examination findings contained in this report cite conditions that existed in the operation of the municipality during the previous engagement periods and were not corrected during the current examination period. The municipality should strive to comply with the recommendations in this report.

The purpose of this report is to determine whether the municipality's Liquid Fuels Tax Fund money is spent in accordance with the laws and regulations identified in the Background section of this report and the Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Township of Mann, Bedford County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



October 28, 2021

Timothy L. DeFoor
Auditor General

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TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, (72 P.S. § 2615.5 et seq.), 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 allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either 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 such a 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. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

To qualify for the annual allocation of Liquid Fuels Tax funds, *Publication 9* indicates that each municipality shall:

1. Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
2. Make deposits and payments or expenditures in compliance with Act 655 of 1956, as amended. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. *Publication 9*, Section 2.6, includes information about investing Liquid Fuels Tax monies, using loan or bond proceeds, and types of receipts into the Liquid Fuels Tax Fund.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2020

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development’s (DCED) Report of Elected and Appointed Officials by January 31st and the Survey of Financial Condition By March 15th.
4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation’s Financial Consultants.

Criteria

The criteria for the Form MS-965 With Adjustment are described below.

Section 1 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 with varying yearly costs in excess of the amounts indicated below:

| 2017 | 2018 | 2019 | 2020 |
|-------------|-------------|-------------|-------------|
| \$10,700.00 | \$10,900.00 | \$11,100.00 | \$11,300.00 |

- Minor equipment purchases are purchases of road machinery and road equipment with varying yearly costs that are less than or equal to the amounts indicated below:

| 2017 | 2018 | 2019 | 2020 |
|-------------|-------------|-------------|-------------|
| \$10,700.00 | \$10,900.00 | \$11,100.00 | \$11,300.00 |

- Agility projects are exchanges of services with the Department of Transportation.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Background (Continued)

Section 2 of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is available from the Department of Transportation in March of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- Municipalities that transferred roads from the Commonwealth of Pennsylvania to the municipality through the Highway Transfer Program receive annual turnback allocations in March of each year from the Department of Transportation. Turnback allocations are based on the mileage of the roads transferred.
- Expenditures include the total transferred from Section 1.

Section 3 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.

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.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Background (Continued)

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 Form MS-965 has 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 Form MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Form MS-965 With Adjustments is 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.

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.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2019 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|---|----------------------|---------------------|----------------------------|
| Minor equipment purchases | \$ 5,725.00 | \$ - | \$ 5,725.00 |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | - | - |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | 6,211.56 | 1,303.53 | 7,515.09 |
| Traffic control devices | - | - | - |
| Street lighting | - | - | - |
| Storm sewers and drains | - | - | - |
| Repairs of tools and machinery | 6,069.85 | - | 6,069.85 |
| Maintenance and repair of roads and bridges | 181,678.83 | 846.15 | 182,524.98 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | 46,934.60 | 33,603.32 | 80,537.92 |
| | <u>46,934.60</u> | <u>33,603.32</u> | <u>80,537.92</u> |
| Total (To Section 2, Line 5) | <u>\$ 246,619.84</u> | <u>\$ 35,753.00</u> | <u>\$ 282,372.84</u> |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2019 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, 2019 | \$ 28,247.54 | \$ - | \$ 28,247.54 |
| Receipts: | | | |
| 2. State allocation | 160,751.04 | - | 160,751.04 |
| 2a. Turnback allocation | 13,600.00 | - | 13,600.00 |
| 2b. Interest on investments | 161.64 | - | 161.64 |
| 2c. Miscellaneous | <u>50,777.92</u> | <u>37,449.47</u> | <u>88,227.39</u> |
| 3. Total receipts | <u>225,290.60</u> | <u>37,449.47</u> | <u>262,740.07</u> |
| 4. Total funds available | <u>253,538.14</u> | <u>37,449.47</u> | <u>290,987.61</u> |
| 5. Expenditures (Section 1) | <u>246,619.84</u> | <u>35,753.00</u> | <u>282,372.84</u> |
| 6. Balance, December 31, 2019 | <u><u>\$ 6,918.30</u></u> | <u><u>\$ 1,696.47</u></u> | <u><u>\$ 8,614.77</u></u> |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2019 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 | \$ 28,247.54 | \$ - | \$ 28,247.54 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 34,870.21 | - | 34,870.21 |
| 3. PENNDOT approved adjustments | <u>-</u> | <u>-</u> | <u>-</u> |
| 4. Total funds available for equipment acquisition | 63,117.75 | - | 63,117.75 |
| 5. Less: Major equipment expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| 6. Remainder | <u>63,117.75</u> | <u>-</u> | <u>63,117.75</u> |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | <u>\$ 6,918.30</u> | <u>\$ 1,696.47</u> | <u>\$ 8,614.77</u> |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2020 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|---|----------------------|--------------------|----------------------------|
| Minor equipment purchases | \$ - | \$ - | \$ - |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | - | - |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | 450.50 | - | 450.50 |
| Traffic control devices | - | - | - |
| Street lighting | 821.73 | (821.73) | - |
| Storm sewers and drains | - | - | - |
| Repairs of tools and machinery | 17,104.60 | - | 17,104.60 |
| Maintenance and repair of roads and bridges | 117,794.00 | 1,788.01 | 119,582.01 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | 4,488.66 | 4,287.73 | 8,776.39 |
| | <u>4,488.66</u> | <u>4,287.73</u> | <u>8,776.39</u> |
| Total (To Section 2, Line 5) | <u>\$ 140,659.49</u> | <u>\$ 5,254.01</u> | <u>\$ 145,913.50</u> |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2020 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, 2020 | \$ 2,546.54 | \$ 6,068.23 | \$ 8,614.77 |
| Receipts: | | | |
| 2. State allocation | 155,181.17 | - | 155,181.17 |
| 2a. Turnback allocation | 13,600.00 | - | 13,600.00 |
| 2b. Interest on investments | .02 | 90.08 | 90.10 |
| 2c. Miscellaneous | 23,330.86 | 3,466.12 | 26,796.98 |
| 3. Total receipts | <u>192,112.05</u> | <u>3,556.20</u> | <u>195,668.25</u> |
| 4. Total funds available | <u>194,658.59</u> | <u>9,624.43</u> | <u>204,283.02</u> |
| 5. Expenditures (Section 1) | <u>140,659.49</u> | <u>5,254.01</u> | <u>145,913.50</u> |
| 6. Balance, December 31, 2020 | <u><u>\$ 53,999.10</u></u> | <u><u>\$ 4,370.42</u></u> | <u><u>\$ 58,369.52</u></u> |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2020 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 | \$ 2,546.54 | \$ 6,068.23 | \$ 8,614.77 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 33,756.23 | - | 33,756.23 |
| 3. PENNDOT approved adjustments | - | - | - |
| 4. Total funds available for equipment acquisition | 36,302.77 | 6,068.23 | 42,371.00 |
| 5. Less: Major equipment expenditures | - | - | - |
| 6. Remainder | <u>36,302.77</u> | <u>6,068.23</u> | <u>42,371.00</u> |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | <u>\$ 36,302.77</u> | <u>\$ 6,068.23</u> | <u>\$ 42,371.00</u> |

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail.

Adjustments

2019 - Section 1

An adjustment of \$1,303.53 was made to “Winter maintenance services” because check No. 9064 for \$1,696.47 was voided, but was included as an expenditure, and expenditures of \$3,000.00 were misclassified as miscellaneous.

An adjustment of \$846.15 was made to “Maintenance and repair of roads and bridges” because check No. 9127 was reported as \$268.00, but was issued for \$268.28, and expenditures of \$845.87 were misclassified as miscellaneous.

An adjustment of \$33,603.32 was made to “Miscellaneous” because expenditures of \$3,000.00 for winter maintenance services and \$845.87 for maintenance and repair of roads and bridges were misclassified, a transfer of \$1,376.15 between two Liquid Fuels Tax Fund accounts was incorrectly reported as an expenditure, a transfer in error to the General Fund of \$13,590.00 was not reported, and the correction of a deposit in error of \$25,235.34 from the General Fund was not reported.

2019 - Section 2

An adjustment of \$37,449.47 was made to “Miscellaneous” because a deposit in error from the General Fund of \$25,235.34 was not reported and these receipts were understated by \$12,214.13.

2020 - Section 1

An adjustment of \$(821.73) was made to “Street lighting” because miscellaneous expenditures were misclassified.

An adjustment of \$1,788.01 was made to “Maintenance and repair of roads and bridges” because check No. 2126 for \$1,788.00 was not reported and check No. 9203 was reported as \$1,964.11, but was issued for \$1,964.12.

An adjustment of \$4,287.73 was made to “Miscellaneous” because the correction of a deposit in error of \$3,466.00 was not reported and expenditures of \$821.73 were misclassified as street lighting.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2020

Adjustments (Continued)

2020 - Section 2

An adjustment of \$6,068.23 was made to “Balance, January 1, 2020” because an incorrect fund balance was carried forward.

An adjustment of \$90.08 was made to “Interest on investments” because interest earnings were understated.

An adjustment of \$3,466.12 was made to “Miscellaneous” because a deposit in error from the General Fund was not reported.

2020 - Section 3

An adjustment of \$6,068.23 was made to “Prior year equipment balance” because an incorrect equipment balance was carried forward.

Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Liquid Fuels Tax Fund during the examination period:

| Source | Description | 2019 | 2020 |
|-----------------------|--|-------------|-------------|
| General Fund | Reimbursement (Summary of 2010-2011 Examination Recommendations) | \$10,000.00 | \$ - |
| General Fund | Reimbursement (Summary of 2015-2016 Examination Recommendations) | 15,235.34 | - |
| General Fund | Reimbursement for road maintenance | 4,855.00 | - |
| Bedford County | | | |
| Conservation District | Dirt and Gravel Grant (see Finding No. 2) | 23,472.56 | - |
| Vendor | Reimbursement for pipe | 4,636.00 | - |
| General Fund | Transfers in error | 25,235.34 | 3,466.12 |
| Union Township | Reimbursement for road maintenance | 4,162.16 | 1,213.00 |
| General Fund | Grant | 630.99 | - |
| General Fund | Reimbursement (Summary of 2017-2018 Examination Recommendations) | - | 22,117.86 |
| | | <hr/> | <hr/> |
| Totals | | \$88,227.39 | \$26,796.98 |

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2020

Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the examination period:

| Payee | Description | 2019 | 2020 |
|-------------------------------------|--|--------------------|-------------------|
| General Fund | Undocumented expenditures (Finding No. 1) | \$54,016.68 | \$ - |
| Various | Nonpermissible expenditures (Finding No. 3) | 1,255.90 | 4,820.73 |
| Financial Institution | Bank service charges | 30.00 | 111.16 |
| General Fund | Correction of transfer in error | 25,235.34 | 3,466.00 |
| Pennsylvania Department of Labor | Payroll Taxes | - | 378.50 |
| Totals | | <u>\$80,537.92</u> | <u>\$8,776.39</u> |

Bank Loan

On June 24, 2014, the municipality borrowed \$22,208.26 from Hometown Bank to pay off several existing lines of credit. The term of the loan was for five years at an interest rate of 5.0 percent. Principal and interest payments of \$419.86 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$12,747.63 and \$2,400.16, respectively. Additionally, the municipality paid principal of \$7,408.45 and interest of \$750.49 from the General Fund.

During the current examination period, the municipality paid principal of \$2,052.18 and interest of \$13.85 from the General Fund. The loan was paid-in-full on February 15, 2019.

Transfers In Error

On October 29, 2019, the municipality transferred \$25,235.34 from its General Fund to its Liquid Fuels Tax Fund in error. On October 29, 2019, the municipality transferred this amount from its Liquid Fuels Tax Fund to its General Fund to correct the transfer in error.

On January 6, 2020, the municipality transferred \$3,466.12 from its General Fund to its Liquid Fuels Tax Fund in error. On January 7, 2020, the municipality transferred \$3,466.00 from its Liquid Fuels Tax Fund to its General Fund to correct the transfer in error. The difference of \$.12 remains in the Liquid Fuels Tax Fund.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2020

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination - Recurring

We cited the municipality for not maintaining documentation supporting expenditures in our prior three reports with the most recent being for the period January 1, 2017 to December 31, 2018. Our current examination disclosed that the municipality did not maintain invoices to support transfers to the General Fund of \$54,016.68 during 2019 and \$5,677.99 during 2020. These transfers were as follows:

| Date | Amount | Totals |
|-------------|-------------|-------------|
| 01/22/19 | \$25,191.34 | |
| 03/05/19 | 15,235.34 | |
| 03/06/19 | 13,590.00 | |
| 2019 Total | | \$54,016.68 |
| 04/28/20 | \$ 2,764.98 | |
| 07/30/20 | 2,913.01 | |
| 2020 Total | | 5,677.99 |
| Grand Total | | \$59,694.67 |

Good internal control procedures ensure that there is documentation to support all expenditures.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including expenditures made without supporting documentation, are outside the scope of permissible expenditures.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination - Recurring (Continued)

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations.

The failure to maintain documentation to support expenditures could result in the municipality having to reimburse \$59,694.67 to its Liquid Fuels Tax Fund.

This condition occurred because the municipality did not comply with our recommendations from our prior three reports.

Recommendations

We recommend that the municipality reimburse \$59,694.67 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We again recommend that the municipality ensure good internal control over expenditures by maintaining adequate documentation to support all transfers.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the municipality comply with our recommendations. During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
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Finding No. 2 - Noncompliance With Advertising And Bidding Requirements

Our examination disclosed that the township expended \$54,878.14 during 2019 from the Liquid Fuels Tax Fund for the purchase of DSA stone without advertising for bids. These expenditures were as follows:

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>Check Number</u> | <u>Check Date</u> | <u>Amount</u> |
|-----------------------|---------------------|---------------------|-------------------|---------------------------|
| 7137927 | 08/07/2019 | 9131 | 09/17/2019 | \$ 250.85 |
| 7141716 | 08/12/2019 | 9131 | 09/17/2019 | 10,008.69 |
| 7142750 | 08/13/2019 | 9131 | 09/17/2019 | 7,594.74 |
| 7144808 | 08/14/2019 | 9131 | 09/17/2019 | 10,562.62 |
| 7145067 | 08/15/2019 | 9131 | 09/17/2019 | 10,231.48 |
| 7147616 | 08/19/2019 | 9131 | 09/17/2019 | 10,056.45 |
| 7148863 | 08/20/2019 | 9131 | 09/17/2019 | 6,173.31 |
| Total | | | | <u><u>\$54,878.14</u></u> |

The above expenditures were not made in compliance with the advertising, bidding, and contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(a), (also found at § 3102(a) of *The Second Class Township Code* as published by the Local Government Commission), which requires that purchases over \$18,500.00 during 2012 must be advertised, bid, and awarded by contract. The bidding threshold increased to purchases over \$20,600.00 for 2019, \$21,000.00 for 2020, and \$21,300.00 for 2021. *The Second Class Township Code*, 53 P.S. § 68104(a), (also found at § 3104(a) of *The Second Class Township Code* as published by the Local Government Commission) further states that advertising, bidding and contract requirements should not be evaded through piecemeal purchases.

We noted that on October 21, 2019, the municipality deposited a dirt and gravel grant of \$23,472.56 into its Liquid Fuels Tax Fund for the DSA stone.

We were unable to determine why this condition occurred because the Secretary/Treasurer was not employed by the township during the examination period.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
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Finding No. 2 - Noncompliance With Advertising And Bidding Requirements (Continued)

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$31,405.58 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$31,405.58 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the township complies with *The Second Class Township Code* as noted in this finding.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2019 TO DECEMBER 31, 2020

Finding No. 3 - Nonpermissible Expenditures - Recurring

We cited the municipality for nonpermissible expenditures in our prior two examination periods with the most recent being for the period January 1, 2017 to December 31, 2018. Our current examination disclosed that the municipality expended \$2,644.24 during 2019 and \$7,842.64 during 2020 from the Liquid Fuels Tax Fund for the following nonpermissible items:

| <u>Description</u> | <u>Amount</u> | <u>Totals</u> |
|--------------------------|-----------------|---------------------------|
| PSATS Dues | \$ 789.00 | |
| Building electricity | <u>1,855.24</u> | |
| 2019 Total | | \$ 2,644.24 |
| Insurance premiums | \$2,499.00 | |
| Fire department donation | 1,500.00 | |
| Building improvements | 3,021.91 | |
| Building electricity | <u>821.73</u> | |
| 2020 Total | | <u>7,842.64</u> |
| Two Year Total | | <u><u>\$10,486.88</u></u> |

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance, and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items including organization dues, building electricity, insurance, donations and building improvements are outside the scope of permissible expenditures.

This condition occurred because the municipality did not comply with our recommendations from our prior two reports.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 3 - Nonpermissible Expenditures - Recurring (Continued)

The failure to follow the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations as noted above could result in the municipality having to reimburse \$10,486.88 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse \$10,486.88 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We again recommend that, in the future, the municipality complies with the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the municipality comply with our recommendations. During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Finding No. 4 - Related Party Transactions - Recurring

Our examination disclosed that the township expended \$4,690.00 during 2019 from the Liquid Fuels Tax Fund for road maintenance on various township roads. The vendor is the husband of the township's former secretary/treasurer. Due to the former secretary/treasurer's financial interest in the company, and the lack of an open and public award process, these contracts appear to violate *The Second Class Township Code* and The Public Official and Employee Ethics Act. Therefore, they should not have been entered into by the township.

The Second Class Township Code, 53 P.S. § 68102(i), as amended, states, in part:

No township official, either elected or appointed, or township employee who knows, or who by the exercise of reasonable diligence could know, shall be interested to any appreciable degree, either directly or indirectly, in any contract for the sale or furnishing of any supplies or materials for the use of the township or for any work to be done for such township involving the expenditure by the township of more than five hundred dollars (\$500.00) in any year unless the contract is awarded through the public bid process. This limitation does not apply if the officer or appointee of the township is an employee of the person, firm or corporations to which the money is to be paid in a capacity with no possible influence on the transaction and the officer cannot possibly be benefited thereby, either financially or otherwise. If a supervisor is within this exception, the supervisor shall so inform the board of supervisors and refrain from voting on the payments and shall in no manner participate in the contract. . . .

This information is also published in § 3102(i) of *The Second Class Township Code* as published by the Local Government Commission.

The Public Official and Employee Ethics Act ("Ethics Act"), 65 P.S. 1103(f), states, in part:

No public official or public employee or his spouse or child or any business in which the person or his spouse or child is associated shall enter into any contract valued at \$500 or more with the governmental body with which the public official or public employee is associated or any subcontract valued at \$500 or more with any person who has been awarded a contract with the governmental body with which the public official or public employee is associated, unless the contract has been awarded through an open and public process, including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the public official or public employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
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Finding No. 4 - Related Party Transactions - Recurring (Continued)

Because these contracts violate *The Second Class Township Code* and the Ethics Act the township could be required by the Pennsylvania Department of Transportation to reimburse \$4,690.00 to its Liquid Fuels Tax Fund.

Copies of this finding will be forwarded to the Pennsylvania Department of Transportation and the State Ethics Commission for their review and whatever action they may deem appropriate.

A similar finding was also written in our prior report. However, we did not note any related party transactions in 2020.

We were unable to determine why this condition occurred because the current Secretary/Treasurer was not employed by the township during the conduct of our examination. We did not inquire of others within the township.

Recommendations

We recommend that the township reimburse \$4,690.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We recommend that, in the future, the township continues to comply with *The Second Class Township Code* and the Ethics Act.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

During our next examination, we will determine if the municipality continued to comply with our recommendations.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Finding No. 5 - Idle Funds Held In A Noninterest-Bearing Account - Recurring

We cited the municipality for holding funds in a noninterest-bearing account in our prior three reports with the most recent being for the period January 1, 2017 to December 31, 2018. Our current examination disclosed that liquid fuels tax money in excess of current needs was deposited in a noninterest-bearing checking account from January 1, 2019 to December 31, 2020 with an average balance of \$79,264.05.

The Department of Transportation's *Publication 9*, Chapter Two, Section 2.6.1, states:

All monies in the Liquid Fuels Tax Fund account should be invested to earn interest until expended. . .

The Second Class Township Code, Section 3204, as published by the Local Government Commission, lists the types of permissible investments for township funds. If the township had invested the liquid fuels tax funds in interest-bearing accounts, certificates of deposit, or other investments permitted by *The Second Class Township Code*, additional money would have been earned for road maintenance and repairs.

This condition occurred because the municipality did not comply with our recommendations from our prior three reports.

Recommendations

We again recommend that the township officials comply with the Department of Transportation's *Publication 9* by reassessing their fiscal policy and consider investing money in excess of current needs in investments outlined in *The Second Class Township Code* as published by the Local Government Commission.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

This is a recurring finding. We strongly recommend that the municipality comply with our recommendations. During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

Summary Of 2007-2009 Examination Recommendations

In our 2007-2009 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$97,998.99 to its Liquid Fuels Tax Fund. This amount consists of \$57,649.58 for failing to maintain documentation to support expenditures, \$30,252.47 for failing to maintain documentation for price quotations, and \$10,096.94 for over expending its equipment purchase tally.

During our 2012-2014 examination, we reviewed a letter dated July 6, 2014, from the Department of Transportation directing the municipality to reimburse \$40,349.00 of the \$97,998.99 to its Liquid Fuels Tax Fund. In our 2010-2011 examination, we noted that on June 2, 2010 and October 12, 2010, the municipality reimbursed \$2,548.07 and \$1,274.25, respectively, to its Liquid Fuels Tax Fund. In addition, we noted that on September 6, 2012, the municipality reimbursed \$1,274.23 to its Liquid Fuels Tax Fund. The balance due the Liquid Fuels Tax Fund as of December 31, 2014, was \$35,252.45. The Department of Transportation combined the \$35,252.45 with the reimbursement request in the 2010-2011 examination (see Summary Of 2010-2011 Examination Recommendations).

Summary Of 2010-2011 Examination Recommendations

In our 2010-2011 examination, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$34,280.00 to its Liquid Fuels Tax Fund. This amount consists of \$19,280.00 for failure to advertise for bids and \$15,000.00 for over expending liquid fuels money on projects.

During our 2012-2014 examination, we reviewed a letter dated January 6, 2014, from the Department of Transportation directing the municipality to reimburse \$34,280.00 to its Liquid Fuels Tax Fund. The Department of Transportation combined the 2007-2009 balance of its reimbursement request of \$35,252.45 with the 2010-2011 reimbursement request of \$34,280.00 leaving a balance of \$69,532.45 to be reimbursed to its Liquid Fuels Tax Fund. The municipality agreed to reimburse the \$69,532.45 to its Liquid Fuels Tax Fund in quarterly installments of \$2,500.00 beginning December 31, 2013. Reimbursements to the municipality's Liquid Fuels Tax Fund through December 31, 2020 were as follows:

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 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
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Summary Of 2010-2011 Examination Recommendations (Continued)

| Date | Amount |
|----------|-------------|
| 09/25/12 | \$ 1,207.37 |
| 03/27/14 | 5,000.00 |
| 04/30/15 | 5,000.00 |
| 09/03/15 | 4,000.00 |
| 12/10/15 | 5,000.00 |
| 01/26/16 | 5,000.00 |
| 01/29/16 | 3,227.05 |
| 11/01/16 | 1,000.00 |
| 04/25/17 | 10,000.00 |
| 03/29/18 | 10,000.00 |
| 03/15/19 | 10,000.00 |
| Total | \$59,434.42 |

As of December 31, 2020, \$10,098.03 was due the municipality's Liquid Fuels Tax Fund.

Summary Of 2012-2014 Examination Recommendations

In our 2012-2014 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$23,383.95 to its Liquid Fuels Tax Fund for failing to maintain documentation to support expenditures.

During our prior examination, we reviewed a letter dated June 2, 2016 from the Department of Transportation directing the municipality to reimburse \$23,383.95 to its Liquid Fuels Tax Fund. On March 26, 2019, the Department of Transportation combined its reimbursement request of \$23,383.95 with the 2015-2016 examination reimbursement request (see Summary Of 2015-2016 Examination Recommendations).

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
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Summary Of 2015-2016 Examination Recommendations

In our 2015-2016 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$66,787.99 to its Liquid Fuels Tax Fund. This amount consists of \$21,228.93 for not maintaining documentation supporting expenditures, \$1,100.64 for duplicate payment and overpayment of invoices, \$31,947.40 for noncompliance with advertising and bidding requirements, \$10,589.07 for nonpermissible expenditures, and \$1,921.95 for retroactive expenditures.

During our current examination period, on March 26, 2019, the Department of Transportation directed the municipality to reimburse \$14,840.59 of the \$66,787.99 to its Liquid Fuels Tax Fund. The township requested a payment plan for the reimbursement of 2012-2014 examination findings, the 2015-2016 examination findings, and Turnback examination findings. The amounts of the reimbursements required are as follows:

| <u>Examination Description</u> | <u>Examination Period</u> | <u>Balance Due</u> |
|--------------------------------|--------------------------------------|--------------------|
| Liquid Fuels Tax Fund | January 1, 2012 to December 31, 2014 | \$23,383.95 |
| Liquid Fuels Tax Fund | January 1, 2015 to December 31, 2016 | 14,840.59 |
| Turnback Fund | March 17, 2015 to October 29, 2015 | 37,952.14 |
| Total | | <u>\$76,176.68</u> |

The municipality agreed to reimburse the \$76,176.68 to its Liquid Fuels Tax Fund in five annual installments. The first four installments are \$15,235.34. The final installment is \$15,235.32. The first installment of \$15,235.34 was reimbursed to the Liquid Fuels Tax Fund on March 5, 2019. As of December 31, 2020, \$60,941.34 was due the municipality's Liquid Fuels Tax Fund.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
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Summary Of 2017-2018 Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$22,117.86 to its Liquid Fuels Tax Fund. This amount consists of \$13,698.02 for not maintaining documentation to support expenditures, \$7,111.84 for nonpermissible expenditures, and \$1,308.00 for related party transactions.

During our current examination, we reviewed a letter dated October 19, 2020, from the Department of Transportation directing the municipality to reimburse \$22,117.86 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on October 22, 2020.

In our prior report, we also recommended that the municipality:

- Ensure good internal control over expenditures by maintaining documentation to support all expenditures.
- Ensure that its Forms MS-965 are complete and accurate.
- Comply with the Liquid Fuels Tax Municipality Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.
- Comply *The Second Class Township Code* and the Ethics Act regarding related party transactions.
- Comply with the Department of Transportation's *Publication 9* to ensure that allocations are received during the first week in March.
- Comply with the Department of Transportation's *Publication 9* by reassessing their fiscal policy and consider investing money in excess of current needs in investments outlined in *The Second Class Township Code*.

During our current examination, we noted that the municipality substantially complied with our second recommendation despite some adjustments still being required to the Forms. We also noted that the municipality complied with the fifth bulleted recommendation. Additionally the municipality complied with our fourth bulleted recommendation in 2020 after not complying in 2019 (see Finding No. 4). The municipality did not comply with our first, third, and sixth bulleted recommendations (See Finding Nos. 1, 3, and 5).

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

An exit conference was held October 12, 2021. Those participating were:

TOWNSHIP OF MANN

Ms. Jacqueline McCusker, Secretary

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Michele Garman, CFE, Audit Supervisor

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2019 TO DECEMBER 31, 2020

This report was initially distributed to:

The Honorable Yassmin Gramian, P.E.
Secretary
Department of Transportation

Township of Mann
Bedford County
1410 Mountain Road
Artemas, PA 17211

The Honorable Ty Jay
Chairman of the Board of Supervisors

The Honorable Richard Talbert
Co-Chairman of the Board of Supervisors/Treasurer

Ms. Jacqueline McCusker
Secretary

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