

# ATTESTATION ENGAGEMENT

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Township of Oil Creek  
Venango County, Pennsylvania  
60-212

Liquid Fuels Tax Fund  
For the Period  
January 1, 2017 to December 31, 2018

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May 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

Yassmin Gramian, P.E.  
Acting 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 Oil Creek, Venango County, for the period January 1, 2017 to December 31, 2018. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria set forth in Note 1. 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.

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.

## Independent Auditor's Report (Continued)

In our opinion, 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 Oil Creek, Venango County, for the period January 1, 2017 to December 31, 2018, in accordance with the criteria set forth in Note 1.

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 internal control over reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

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 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Forms MS-965 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 would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Oil Creek, Venango 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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 Oil Creek, Venango 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.



Eugene A. DePasquale  
Auditor General

April 30, 2020

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TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

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 OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31<sup>st</sup> and the Survey of Financial Condition By March 15<sup>th</sup>.
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.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2017 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 16,861.34	\$ -	\$ 16,861.34
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	8,303.81	-	8,303.81
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	5,329.77	(661.50)	4,668.27
Maintenance and repair of roads and bridges	18,694.77	(772.74)	17,922.03
Highway construction and rebuilding projects	30,036.70	-	30,036.70
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 79,226.39</u>	 <u>\$ (1,434.24)</u>	 <u>\$ 77,792.15</u>

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



TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2017 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, 2017	\$ 95,564.02	\$ -	\$ 95,564.02
Receipts:			
2. State allocation	107,942.78	-	107,942.78
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	15.72	-	15.72
2c. Miscellaneous	-	-	-
3. Total receipts	<u>107,958.50</u>	<u>-</u>	<u>107,958.50</u>
4. Total funds available	<u>203,522.52</u>	<u>-</u>	<u>203,522.52</u>
5. Expenditures (Section 1)	<u>79,226.39</u>	<u>(1,434.24)</u>	<u>77,792.15</u>
6. Balance, December 31, 2017	<u><u>\$ 124,296.13</u></u>	<u><u>\$ 1,434.24</u></u>	<u><u>\$ 125,730.37</u></u>

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2017 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	\$ 33,023.75	\$ -	\$ 33,023.75
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	21,588.56	-	21,588.56
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	54,612.31	-	54,612.31
5. Less: Major equipment expenditures	16,861.34	-	16,861.34
6. Remainder	<u>37,750.97</u>	<u>-</u>	<u>37,750.97</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 37,750.97</u>	<u>\$ -</u>	<u>\$ 37,750.97</u>

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2018 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 16,861.34	\$ -	\$ 16,861.34
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	6,674.79	-	6,674.79
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	21,634.95	-	21,634.95
Maintenance and repair of roads and bridges	69,672.68	-	69,672.68
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 114,843.76</u>	 <u>\$ -</u>	 <u>\$ 114,843.76</u>

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2018 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, 2018	\$ 124,296.13	\$ 1,434.24	\$ 125,730.37
Receipts:			
2. State allocation	113,123.84	-	113,123.84
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	18.01	-	18.01
2c. Miscellaneous	-	-	-
3. Total receipts	<u>113,141.85</u>	<u>-</u>	<u>113,141.85</u>
4. Total funds available	<u>237,437.98</u>	<u>1,434.24</u>	<u>238,872.22</u>
5. Expenditures (Section 1)	<u>114,843.76</u>	<u>-</u>	<u>114,843.76</u>
6. Balance, December 31, 2018	<u><u>\$ 122,594.22</u></u>	<u><u>\$ 1,434.24</u></u>	<u><u>\$ 124,028.46</u></u>

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
2018 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	\$ 37,750.97	\$ -	\$ 37,750.97
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	22,624.77	-	22,624.77
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	60,375.74	-	60,375.74
5. Less: Major equipment expenditures	16,861.34	-	16,861.34
6. Remainder	<u>43,514.40</u>	<u>-</u>	<u>43,514.40</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 43,514.40</u>	<u>\$ -</u>	<u>\$ 43,514.40</u>

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

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

2014	2015/2016	2017	2018
\$10,300.00	\$10,500.00	\$10,700.00	\$10,900.00

- 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:

2014	2015/2016	2017	2018
\$10,300.00	\$10,500.00	\$10,700.00	\$10,900.00

- 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 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.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

1. Criteria (Continued)

Section 2 (Continued)

- 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.

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.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

1. Criteria (Continued)

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.

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 loan 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.



TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

2. Deposits (Continued)

There were no deposits exposed to custodial credit risk as of December 31, 2018. Custodial credit risk, as defined by GASB No. 40, as amended, 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.

Fund Balance

The fund balance as of December 31, 2018, consists of the following:

Cash	<u>\$124,028.46</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 \$15.72 during 2017, and \$18.01 during 2018, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2017 - Section 1

An adjustment of \$(661.50) was made to "Repairs of tools and machinery" because check Nos. 1053 and 1054, which were issued in 2016, were incorrectly reported as expenditures in 2017.

An adjustment of \$(772.74) was made to "Maintenance and repairs of roads and bridges" because check No. 1060 was voided but was included as an expenditure.

2017 - Section 2

An adjustment of \$1,434.24 was made to "Balance, January 1, 2018" to reflect the adjustment made to the fund balance in 2017 - Section 2.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
NOTES TO FORMS MS-965 WITH ADJUSTMENTS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

5. Lease-Purchase Agreement

On May 22, 2017, the municipality entered into a lease-purchase agreement with Bank Capitol Services to purchase a 2017 Dodge Dump Truck for \$79,015.00. The agreement was for a term of 5 years at an interest rate of 3.164 percent. Principal and interest payments of \$16,861.34 are due annually.

During the current examination period, the municipality paid principal of \$31,512.19 and interest of \$2,210.49 from the Liquid Fuels Tax Fund. This amount is reflected in major equipment purchases on the 2017 and 2018 Forms MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2018 was \$47,502.81, plus interest.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

Summary Of Prior Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$58,547.66 to its Liquid Fuels Tax Fund for purchases over \$19,400.00 without advertising for bids.

During our current examination, we reviewed a letter dated December 7, 2018, from the Department of Transportation requiring only \$1,777.54 of the \$58,547.88 would be required to be reimbursed. We noted that on January 16, 2019, which was subsequent to our examination period, the municipality reimbursed \$1,777.54 to its Liquid Fuels Tax Fund.

In our prior report, we also recommended that the municipality comply with *The Second Class Township Code* by advertising for bids for all purchases over \$19,400.00. The threshold for advertising for bids increased to purchases over \$20,100.00 for 2018, and \$20,600.00 for 2019.

During our current examination, we noted that the municipality complied with our recommendations.

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

An exit conference was held January 8, 2020. Those participating were:

TOWNSHIP OF OIL CREEK

Ms. Amy J. Cherry, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Joel S. Schwartz, Auditor

Mr. Mark A. DiVecchio, Auditor

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

TOWNSHIP OF OIL CREEK  
VENANGO COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2017 TO DECEMBER 31, 2018

This report was initially distributed to:

**Yassmin Gramian, P.E.**  
Acting Secretary  
Department of Transportation

**Township of Oil Creek**  
Venango County  
16835 Shreve Run Road  
Pleasantville, PA 16341

**The Honorable Keith Klingler**  
Chairman of the Board of Supervisors

**Ms. Amy J. Cherry**  
Secretary/Treasurer

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