



**LOYALHANNA TOWNSHIP FIREMEN'S RELIEF ASSOCIATION**

**WESTMORELAND COUNTY**

**COMPLIANCE AUDIT REPORT**

**FOR THE PERIOD**

**JANUARY 1, 2001 TO SEPTEMBER 28, 2008**



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## BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The Loyalhanna Township Firemen's Relief Association, herein referred to as Loyalhanna Volunteer Firefighters' Relief Association, was a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of the volunteer firefighters' relief association. The relief association's bylaws define the specific operational procedures by which the volunteer firefighters' relief association conducts business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of the volunteer firefighters' relief association to choose investments in a proper and prudent manner.

Volunteer firefighters' relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Volunteer firefighters' relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations, which is or are recognized as providing the service to the municipality.

BACKGROUND (Continued)

The Loyalhanna Volunteer Firefighters' Relief Association was allocated state aid from the following municipality:

<u>Municipality</u>	<u>County</u>	<u>2001</u>	<u>2002-2008</u>
Loyalhanna Township	Westmoreland	\$4,416	*

\* Beginning 2002, the relief association's annual state aid allocation was withheld from Loyalhanna Township because relief association officers failed to comply with our finding recommendations included in audit reports for the periods January 1, 1998 to December 31, 1998 through January 1, 2000 to December 31, 2000.

On September 28, 2008, the Loyalhanna Volunteer Firefighters' Relief Association was dissolved by the Court of Common Pleas and a liquidating receiver was appointed.

The volunteer firefighters' relief association and the affiliated fire service organization were separate, legal entities. The Loyalhanna Volunteer Firefighters' Relief Association was affiliated with the Loyalhanna Township Volunteer Fire Department.

LOYALHANNA VOLUNTEER FIREFIGHTERS'  
RELIEF ASSOCIATION  
Westmoreland County

We have conducted a compliance audit of the Loyalhanna Volunteer Firefighters' Relief Association pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2001 to September 28, 2008.

We conducted this compliance audit in accordance with *Government Auditing Standards* applicable to performance audits, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives.

The objectives of the audit were:

1. To determine if the volunteer firefighters' relief association took appropriate corrective action to address the findings contained in our prior audit report; and
2. To determine if the volunteer firefighters' relief association received and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures.

Our audit was limited to the areas related to the objectives identified above.

Volunteer firefighters' relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Loyalhanna Volunteer Firefighters' Relief Association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws and administrative procedures including the safeguarding of assets. In conducting our audit, we obtained an understanding of the

volunteer firefighters' relief association's internal controls as they relate to the association's compliance with those requirements and that we considered to be significant within the context of the audit objectives, and assessed whether those significant controls were properly designed and implemented. Our audit procedures also included tests of documentary evidence supporting the Loyalhanna Volunteer Firefighters' Relief Association's recorded financial transactions, tests of the physical existence of inventories, interviews of selected officials and direct confirmation of the Loyalhanna Volunteer Firefighters' Relief Association's cash, investments, and certain other assets and liabilities as of September 28, 2008, with the custodians of the funds, debtors, creditors, and financial institutions to the extent necessary to satisfy the audit objectives. Additionally, we performed procedures to provide a reasonable assurance of detecting instances of violations of legal and regulatory requirements or violations of provisions of contracts that are significant within the context of the audit objectives.

The results of our audit, for the period January 1, 2001 to September 28, 2008, found the Loyalhanna Volunteer Firefighters' Relief Association took appropriate corrective action to address two of the seven findings contained in our prior audit report. However, the Loyalhanna Volunteer Firefighters' Relief Association failed to take appropriate corrective action to address the remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report. In addition, the results of our audit found the Loyalhanna Volunteer Firefighters' Relief Association did not, in all significant respects, receive and expend state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, as noted in the findings listed below and discussed in detail in the Findings and Recommendations section of this report. The results of our tests also indicated the Loyalhanna Volunteer Firefighters' Relief Association expended funds as presented in the Accompanying Expenditure Information. However, as of September 28, 2008, Loyalhanna Volunteer Firefighters' Relief Association was dissolved by the Court of Common Pleas. It was later found that all relief association funds were illegally withdrawn from bank accounts by two relief association members, on March 16, 2007. (See Accompanying Expenditure Information section of this report).

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

Finding No. 2 – Noncompliance With Prior Audit Recommendation –  
Failure to Obtain a Federal Tax Identification Number

Finding No. 3 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

Finding No. 4 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Officer's Bond Coverage

Finding No. 5 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 6 – Misappropriation of Relief Association Assets



Finding No. 7 – Inadequate Financial Record-Keeping System

The contents of this report were not discussed with the management of the Loyalhanna Volunteer Firefighters' Relief Association as fieldwork for this audit was completed after the relief association was dissolved.

April 18, 2012

JACK WAGNER  
Auditor General



LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Loyalhanna Volunteer Firefighters' Relief Association has complied with the following prior audit findings and recommendations:

- Unauthorized Expenditures

By the Department of Community and Economic Development (DCED) approving costs associated with the purchase of a base station radio as an authorized expenditure during the current audit period. In addition, we did not detect any additional unauthorized expenditures during the current audit period.

- Untimely Deposit of State Aid

By adopting internal control procedures to ensure the timely deposit of all income received.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Loyalhanna Volunteer Firefighters' Relief Association has not complied with five of the seven following prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation – Undocumented Expenditures
- Noncompliance With Prior Audit Recommendation – Failure to Obtain a Federal Tax Identification Number
- Noncompliance With Prior Audit Recommendation – Failure to Maintain Minutes of Meetings
- Noncompliance With Prior Audit Recommendation – Failure to Maintain Officer's Bond Coverage
- Noncompliance With Prior Audit Recommendation – Failure to Maintain a Complete and Accurate Equipment Roster

Due to the dissolution of Loyalhanna Volunteer Firefighters' Relief Association, prior to our fieldwork completion date, we did not include recommendations to the relief association in the findings contained in this report.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

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

Condition: As cited in our prior audit report, the relief association, again, was unable to provide adequate supporting documentation for certain expenditures, as detailed in the table below. In addition, the relief association was unable to provide adequate supporting documentation for expenditures made during the current audit period.

Prior Audit Period Undocumented Expenditures:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
04/30/98	209	Firefighter association	\$ 369
11/05/98	211	Equipment vendor	121
02/25/99	216	Equipment vendor	158
05/03/99	217	Firefighter association	238
06/28/99	218	Equipment vendor	1,660
06/28/99	219	Equipment vendor	21
04/27/00	221	Firefighter association	279
09/07/00	222	Equipment vendor	121
Total Prior Undocumented Expenditures			<u>\$ 2,967</u>

Current Audit Period Undocumented Expenditures:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
04/14/01	223	Firefighter association	\$ 240
07/17/01	224	Equipment vendor	222
08/30/01	225	Insurance vendor	974
09/10/01	226	Equipment vendor	103
09/19/01	227	Equipment vendor	191
10/11/01	228	Firefighter association	37
01/22/02	229	Office supply vendor	326
09/07/03	231	Insurance vendor	272
Total Current Undocumented Expenditures			<u>\$ 2,365</u>
Total Undocumented Expenditures			<u><u>\$ 5,332</u></u>

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), [FN1] known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

Without adequate supporting documentation, such as invoices, this department is unable to determine whether relief association funds were expended for purposes authorized by Act 118. Furthermore, good business practices dictate that supporting documentation be maintained to verify the propriety of all financial transactions.

Cause: While notified of this condition during our prior audit, relief association officials, again, failed to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

Effect: Lack of supporting documentation, such as invoices and detailed minutes of meetings, made it impossible to determine if the expenditures were made in accordance with Act 118 at 35 Pa.C.S. § 7416(f). In addition, the failure to maintain adequate supporting documentation for relief association expenditures can lead to an increased risk of errors occurring and funds being misappropriated.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation –  
Failure to Obtain a Federal Tax Identification Number

Condition: As cited in our two prior audit reports, the relief association, again, failed to comply with the Tax Equity and Fiscal Responsibility Act by not obtaining a federal tax identification number. The relief association was inappropriately using the fire service organization's federal tax identification number, although the fire service organization and the relief association are separate legal entities.

Criteria: All businesses, both profit and nonprofit, are required to obtain a federal tax identification number and provide this number to any financial institution where funds are earning interest. If their tax identification number is not provided, the financial institution is required to withhold 31 percent of interest earned and transmit these funds to the Internal Revenue Service, representing federal income taxes.

Cause: While notified of this condition during our two prior audits, relief association officials, again, failed to obtain a federal tax identification number in the name of the relief association.

Effect: Failure to comply with the Tax Equity and Fiscal Responsibility Act could have caused the relief association to be penalized by the Internal Revenue Service, resulting in the loss of funds otherwise available for general operating expenditures or for investment purposes.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Minutes of Meetings

Condition: As cited in our prior audit report, the relief association, again, did not maintain minutes of meetings as required by Act 118.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

Cause: While notified of this condition during our prior audit, relief association officials, again, failed to maintain minutes for all relief association meetings, as required by Act 118.

Effect: Without detailed minutes of meetings, verification that relief association business was presented before the membership for approval does not exist.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain Officer's Bond Coverage

Condition: As cited in our prior audit report, the relief association, again, failed to maintain bond coverage on the disbursing officer as required by Act 118. The bond coverage lapsed on December 17, 2002, and the relief was without bond coverage from December 18, 2002 to August 29, 2003. In addition, the bond coverage lapsed again on August 30, 2004, until the relief association dissolved on September 28, 2008.

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(4) states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on the bond shall be a proper charge against the funds of the association.

Cause: While notified of this condition during our prior audit, relief association officials, again, failed to maintain officer's bond coverage for the disbursing officer.

Effect: As a result of the disbursing officer of the relief association not being bonded, the relief association's cash assets were not adequately safeguarded.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.



LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Noncompliance With Prior Audit Recommendation –  
Failure to Maintain a Complete and Accurate Equipment Roster

Condition: As cited in our prior audit report, the relief association officials, again, did not maintain a complete and accurate roster of equipment owned by the relief association. While a roster of relief association owned equipment was provided, it was last updated on July 14, 1995. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis, nor whether such inventory accounted for all of the relief association's fixed assets.

Criteria: Sound business practice dictates the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's fixed assets. A cumulative equipment roster of all relief association equipment should include the following:

- Types of equipment purchased;
- Dates of purchase;
- Unit costs;
- Names of suppliers;
- Serial numbers, if applicable;
- Current locations of items;
- Final dispositions of sold or damaged equipment; and
- Evidence of the performance and results of an annual physical inventory.

Cause: While notified of this condition during our prior audit, relief association officials, again, failed to establish adequate internal control procedures over fixed assets requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The failure to properly record equipment purchases in a detailed equipment roster prevented officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of fixed assets prevented adequate accountability for, and safeguarding of, relief association fixed assets.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Misappropriation of Relief Association Assets

Condition: Two former relief association officers misappropriated all of the relief association's funds, totaling \$10,952. On March 16, 2007, \$9,875 in cash was withdrawn from the relief association's savings account and \$1,077 was withdrawn from the relief association's checking account by bank check. A total of \$2,538 was also misappropriated from the Loyalhanna Township Volunteer Fire Department's checking account. Since these former officers were the only two remaining officers of the relief association, they were able to misappropriate the funds and use the funds for unauthorized purchases.

On January 26, 2011, one of these former relief association officers plead guilty to one count of Theft by Unlawful Taking and was sentenced to five years probation and was ordered to pay restitution of \$6,745, which included \$1,269 that was misappropriated from the Loyalhanna Township Volunteer Fire Department's checking account. As of December 15, 2011, \$400 out of the \$6,745 restitution amount was paid to Loyalhanna Township; this former officer still owes \$6,345 to Loyalhanna Township.

On March 23, 2011, the other former relief association officer plead guilty to one count of Theft by Unlawful Taking and was sentenced to one year of probation and was ordered to pay restitution of \$6,745, which included \$1,269 that was misappropriated from the Loyalhanna Township Volunteer Fire Department's checking account. On the day of sentencing, full restitution, in the amount of \$6,745, was paid to Loyalhanna Township.

Criteria: Act 118 at 35 Pa.C.S. § 7418(a) states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters' relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), [FN1] known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

In addition, Article V, Section 1, of the relief association's bylaws states:

Funds of this association shall not be expended for any purpose other than those authorized by the provisions of Act 84 (currently Act 118) and the association bylaws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

Furthermore, Article V, Section 2, of the relief association's bylaws states:

All expenditures must be made through a relief association account and recorded, in detail, in the association journal and ledger. Supporting documentation such as invoices, canceled checks, etc. shall be maintained to verify all Disbursements.

Cause: During interviews with our Office of Special Investigations, the two relief association officers said the bank warned them that the relief association funds would be returned to the Commonwealth if the funds are not withdrawn. The relief association officers' intentions were to use the withdrawn funds to pay outstanding relief association bills, however the funds were used to pay personal expenses.

Effect: Funds were not available for transfer to another relief association when the Loyalhanna Volunteer Firefighters' Relief Association officially dissolved on September 28, 2008.

Recommendation: We recommend Loyalhanna Township continue to collect the remaining restitution owed by the one former relief association officer and distribute the funds to the volunteer firefighters' relief association servicing this municipality.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
FINDINGS AND RECOMMENDATIONS

Finding No. 7 – Inadequate Financial Record-Keeping System

Condition: The relief association's financial record-keeping system failed to provide effective control over cash receipts, disbursements, and monetary assets, and failed to meet the minimum requirements of maintaining financial records established by this department. The following are the noted deficiencies:

- A journal was not maintained to record the receipts and disbursements of the relief association;
- Ledgers were not utilized to record the transactions of the relief association accounts; and
- Documentation to support various expenditures was not available for examination at the time of the audit.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states:

A volunteer firefighters' relief association may be a body corporate, governed by a charter and bylaws or an unincorporated association of individuals governed by bylaws and constitution. In either case, it must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, an adequate system of accounting and record keeping is a prerequisite for sound administration of relief association assets.

Cause: Relief association officials were unaware of their various record-keeping responsibilities.

Effect: The failure of relief association officials to maintain adequate records prohibited the membership from effectively monitoring the relief association's financial operations.

Recommendation: No recommendation is deemed necessary due to the September 28, 2008 dissolution of the Loyalhanna Volunteer Firefighters' Relief Association.

LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
 ACCOMPANYING EXPENDITURE INFORMATION  
 FOR THE PERIOD JANUARY 1, 2001 TO SEPTEMBER 28, 2008

Act 118 at 35 Pa.C.S. § 7412 states: a volunteer firefighters' relief association is an organization formed primarily for the purpose of affording financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service. The organization may contain within its membership the members of one or more fire companies and may serve secondary purposes, as set forth in this subchapter, but only if adequate provisions have been first made to serve the primary purpose.

Act 118 at 35 Pa.C.S. § 7416 authorizes the investment of relief association funds and outlines the types of benefits and services that can be provided with volunteer firefighters' relief association funds.

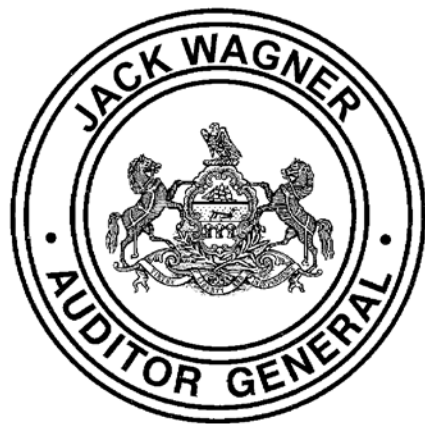
Furthermore, all expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Administrative Services:	
Miscellaneous administrative expenses	\$ 8
Total Administrative Services	\$ 8
Other Expenditures:	
Misappropriation of relief association funds *	\$ 10,951
Undocumented expenditures	2,364
Total Other Expenditures	\$ 13,315

\* Misappropriation of Relief Association Funds

On March 16, 2007, all remaining relief association funds were withdrawn from the relief association's checking and savings accounts. Two former relief association officers admitted to using the funds for personal expenses and plead guilty to Theft by Unlawful Taking and were sentenced to pay restitution to Loyalhanna Township. As of December 15, 2011, \$5,876 of the \$10,951 total restitution amount due has been paid to Loyalhanna Township. The restitution collected by Loyalhanna Township is being distributed to the Saltsburg and Salem Township Volunteer Firefighters' Relief Associations.



LOYALHANNA VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania

Ms. Leslie J. Mlakar, Esquire  
Loughran, Mlakar & Bilik  
Loyalhanna Township Solicitor

A report was also distributed to the following officers of Loyalhanna Township, which allocated foreign fire insurance tax monies to this relief association.

Mr. Kenneth B. Walters, President/Chairperson

Mr. Robert D. McKnight, Township Supervisor

Ms. Mary L. Trunzo, 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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).