

THE HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

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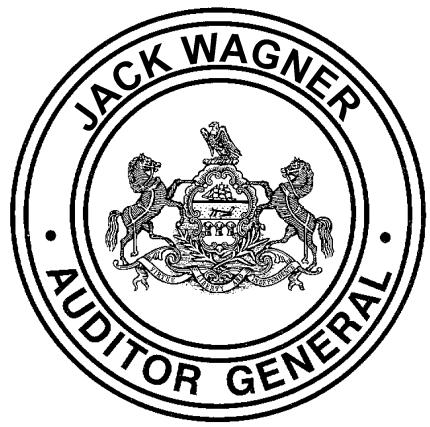
HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION

NORTHUMBERLAND COUNTY

COMPLIANCE AUDIT REPORT

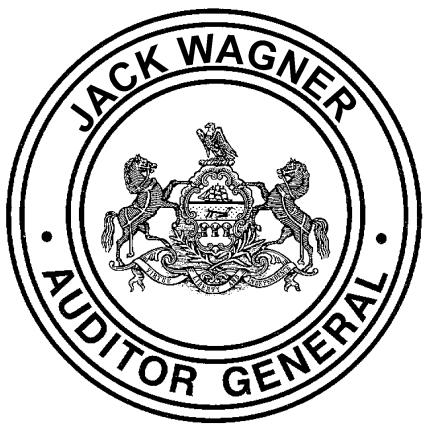
FOR THE PERIOD

JANUARY 1, 2005 TO DECEMBER 31, 2007



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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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), 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 Herndon Volunteer Firefighters' Relief Association is 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 84 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 84 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 84, 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 Herndon Volunteer Firefighters' Relief Association was allocated state aid from the following municipalities:

Municipality	County	2005	2006	2007
Herndon Borough	Northumberland	\$2,026	\$2,038	\$1,918
Jackson Township	Northumberland	\$5,234	\$5,272	\$5,331
Little Mahanoy Township	Northumberland	\$ 830	\$ 834	\$ 919
Washington Township	Northumberland	\$1,990*	\$2,009	\$2,105*

* The 2005 and 2007 state aid allocations from Washington Township were not deposited into a relief association account until April 24, 2009, as discussed in further detail in Finding No. 2 in this report.

The volunteer firefighters' relief association and the affiliated fire service organization are separate, legal entities. The Herndon Volunteer Firefighters' Relief Association is affiliated with the following fire service organization:

Herndon Fire Company No. 1

Mr. Douglas Klock, President
HERNDON VOLUNTEER FIREFIGHTERS'
RELIEF ASSOCIATION
Northumberland County

We have conducted a compliance audit of the Herndon 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, Act of June 11, 1968, (P.L. 149, No. 84), as amended, 53 P.S. § 8501 et seq. (commonly referred to as Act 84), for the period January 1, 2005 to December 31, 2007.

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 Herndon Volunteer Firefighters' Relief Association's administration of state aid and accumulated 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 applicable state laws, contracts, bylaws and administrative procedures significant within the context of the audit objectives. We also tested transactions, confirmed the Herndon Volunteer Firefighters' Relief Association's investment balance and the cash balance as of December 31, 2007, with the custodian of the funds, and interviewed selected officials to the extent necessary to satisfy the audit objectives.

The results of our audit for the period January 1, 2005 to December 31, 2007, found, in all significant respects, the Herndon Volunteer Firefighters' Relief Association did not receive and expend funds in compliance with applicable state laws, contracts, bylaws and administrative procedures, as noted in the following findings discussed later in this report. The results of our tests indicated the Herndon Volunteer Firefighters' Relief Association expended funds as presented in the accompanying information and as of December 31, 2007, had a cash balance of \$13,504 and an investment balance with a fair value of \$20,000.

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Insufficient Officer's Bond Coverage

Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Failure to Deposit State Aid

Finding No. 3 – Noncompliance With Prior Recommendation –
Inadequate Relief Association Bylaws

Finding No. 4 – Undocumented Expenditures

Finding No. 5 – Failure to Maintain a Complete and Accurate Equipment Roster

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

The contents of this report were discussed with the management of the Herndon Volunteer Firefighters' Relief Association and, where appropriate, their responses have been included in the report.

November 6, 2008

JACK WAGNER
Auditor General

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The Herndon Volunteer Firefighters' Relief Association has complied with the following prior audit finding and recommendation:

- **Failure to Adhere to Relief Association Constitution**

By amending the relief association's constitution to ensure the established criteria for the payment of death benefits is consistent with the relief association's current practice.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The Herndon Volunteer Firefighters' Relief Association has not complied with several prior audit findings. These issues are further discussed in the following findings noted in the Findings and Recommendations section of this report:

- Noncompliance With Prior Audit Recommendation –
Insufficient Officer's Bond Coverage
- Noncompliance With Prior Audit Recommendation –
Failure to Deposit State Aid
- Noncompliance With Prior Audit Recommendation –
Inadequate Relief Association Bylaws

We are concerned with the volunteer firefighters' relief association's failure to correct previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Insufficient Officer’s Bond Coverage

Condition: As cited in the prior audit report, the relief association did not maintain a bond in a sufficient amount to cover the authorized disbursing officer. For the current audit period, the relief association’s bond coverage again did not adequately cover the disbursing officer. The relief association’s bond coverage was \$10,000; however, as of December 31, 2007, the cash assets totaled \$13,504.

Criteria: Act 84 at 53 P.S. § 8505(c) states, in part, that:

. . . the disbursing officer, whether designated treasurer, comptroller, financial secretary, or otherwise, shall be bonded by corporate surety for the faithful performance of his duties. The amount of such 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 such bond shall be a proper charge against the funds of the association.

Cause: While notified of this condition in the prior audit report, relief association officials neglected to monitor the cash balance to ensure the officer’s bond coverage was sufficient, pursuant to Act 84.

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

However, subsequent to the audit period, effective November 10, 2008, the relief association’s bond coverage was increased to \$25,000.

Recommendation: We again recommend the relief association ensure that a faithful performance bond adequately covers the disbursing officer, as required by Act 84. Relief association officials should monitor the cash balance to ensure that unexpected events affecting current funds do not again result in an insufficient officer’s bond coverage. For further guidance, please refer to the Auditor General’s publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS’ RELIEF ASSOCIATIONS.

Management’s Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Failure to Deposit State Aid

Condition: As cited in the prior audit report, the relief association did not ensure the timely deposit of all state aid allocations. During the current audit period, the relief association did not deposit the 2005 and 2007 state aid allocations distributed by Washington Township, in the amounts of \$1,990 and \$2,105, respectively, into a relief association account.

Criteria: The foreign fire insurance tax allocations were distributed to the municipal treasurer, who is required to forward the state aid to the volunteer firefighters' relief association treasurer within 60 days of receipt, as required by Section 706 (b)(2) of the Act of December 18, 1984, (P.L. 1005, No. 205). Pursuant to this Act 205 provision, the relief association officials should monitor the distribution of the state aid allocations to ensure they timely receive their respective checks.

Cause: While notified of this condition in the prior audit report, the relief association failed to establish internal control procedures to ensure that all state aid is received and timely deposited into a relief association account. Both the 2005 and 2007 state aid allocations were erroneously deposited into the affiliated fire company's account rather than the relief association's account.

Effect: As a result of the state aid not being deposited, the relief association was unable to use the funds for general operating expenses or for investment purposes. In addition, the failure to deposit receipts in a timely manner can lead to a greater risk that funds could be lost or misappropriated.

However, subsequent to the audit period, on April 24, 2009, the relief association was reimbursed a total of \$4,095 from the affiliated fire company for the 2005 and 2007 state aid allocations.

Recommendation: We again recommend the relief association establish accounting and internal control procedures to ensure that all future state aid is received in a timely manner and deposited into a relief association account. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Inadequate Relief Association Bylaws

Condition: As cited in the prior audit report, the relief association's constitution and bylaws do not accurately describe the various classes of relief association members, as required by Act 84, and appear to extend death benefits to social members, which is not authorized by Act 84. The relief association's constitution makes reference to "active" members of the fire company; however, the classes of members are not defined in the relief association's constitution or bylaws as required by Act 84.

Simply being a member of a fire company does not in itself justify membership in the relief association. Since the various classes of members are not defined in the relief association's constitution or bylaws, we could not determine if benefits were extended to individuals who were not actively involved in the fire service. While death benefits are authorized expenditures, as defined by Act 84, they may only be paid on behalf of individuals who currently or previously participated in fire service.

Criteria: Act 84 at 53 P.S. § 8503(3) states: The purpose of the legislature in enacting this statute is to encourage individuals to take part in the fire service as volunteer firefighters, by establishing criteria and standards for the orderly administration and conduct of the affairs of firefighters' relief associations, so as to ensure, as far as circumstances will reasonably permit, that funds shall be available for the protection of volunteer firefighters and their heirs:

- (3) To provide, either by insurance or by the operation of a beneficial fund, for the payment of a sum certain to the designated beneficiaries of a participating member in such fund following the death of such member for any cause, and to establish criteria which members must meet in order to qualify as participants in such death benefit fund; . . .

In addition, Act 84 at 53 P.S. § 8505(b) and (c) state, in part, that the relief association's bylaws shall include the following provisions:

- b) The constitution or charter shall state the name, the purposes and the form of the organization, shall designate the class or classes of persons eligible for membership, and the procedures to be followed in making amendments.
- c) The bylaws shall specify the requirements for securing membership, the voting rights of different classes of members, if there are different classes, and the conditions under which membership may be terminated.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

In addition, prudent business practice dictates that the relief association should only be extending benefits to individuals who currently or previously participated in the fire service. While a relief association's bylaws could contain more restrictive provisions than Act 84, its bylaws cannot provide for benefits that are not authorized by Act 84.

Cause: While notified of this condition in the prior audit report, relief association officials neglected to amend the relief association bylaws to meet the bylaw provisions required by Act 84.

Effect: As a result of the membership classifications not being defined, the relief association's constitution and bylaws authorize the payment of death benefits on behalf of individuals who are not currently participating or have not previously participated in the fire service and are not entitled to benefits, thus diminishing relief association funds that may otherwise be used to support the active volunteer firefighters.

Recommendation: We again recommend that relief association officials review and amend the constitution and bylaws governing their organization so that these documents meet the requirements set forth in Act 84. The relief association should immediately discontinue making death benefit payments on behalf of individuals who do not currently participate or did not previously participate in the fire service. Any future payment of benefits on behalf of individuals who do not currently participate or did not previously participate in fire service will be considered unauthorized expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – Undocumented Expenditures

Condition: The relief association was unable to provide adequate supporting documentation for the following expenditures:

Date	Check No.	Description	Amount
08/21/05	591	Equipment vendor	\$ 337
01/14/07	628	Home improvement store	<u>53</u>
Total			<u>\$ 390</u>

Criteria: Act 84 at 53 P.S. § 8507(a) states, in part:

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

Without adequate supporting documentation, such as invoices, this department is unable to determine if the relief association funds were expended for purposes authorized by Act 84. Furthermore, good business practices would require that supporting documentation be maintained to verify the propriety of all financial transactions.

Cause: Relief association officials failed to establish adequate internal control procedures to ensure supporting documentation is maintained for all expenditures.

Effect: Lack of supporting documentation, such as invoices, made it impossible to determine if the expenditures were made in accordance with Act 84 at 53 P.S. § 8506(e).

Recommendation: We recommend the relief association provide this department with adequate supporting documentation, such as invoices, to determine the validity of the expenditures or that the relief association be reimbursed \$390 for the undocumented expenditures. We also recommend that the relief association officials maintain supporting documentation for all future expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – Failure to Maintain a Complete and Accurate Equipment Roster

Condition: The relief association officials did not maintain a complete and accurate roster of equipment owned by the relief association. While a roster of equipment was provided, it was incomplete as the dates of purchase and unit costs were not included for many of the equipment items listed. As such, it was impossible to determine if all items purchased during the audit period were accurately recorded. In addition, there was no indication that an annual inventory of the equipment was performed to account for the relief association's fixed assets.

Criteria: 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 roster of all relief association equipment should include the following:

- Type of equipment purchased.
- Date of purchase.
- Unit cost.
- Name of supplier.
- Serial number, if applicable.
- Current location of item.
- Final disposition of sold or damaged equipment.
- Notation of the annual inventory.

Cause: Relief association officials failed to establish adequate internal control procedures over fixed assets to include the maintenance of a cumulative equipment roster and the performance of an annual equipment inventory.

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

Recommendation: We recommend the relief association officials maintain a cumulative roster of all relief association owned equipment. Furthermore, the relief association should ensure it performs an annual inventory of all operable equipment and that the inventory be sufficiently documented. For further guidance, please refer to the Auditor General's publication, **MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS**.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION FINDINGS AND RECOMMENDATIONS

Finding No. 6 – Failure to Maintain a Complete and Accurate Membership Roster

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members. While the relief association did provide binders containing members' records, the binders include the data for all fire company members, some of whom do not qualify for membership in the relief association. The members' records include their address, date of birth, and the date of membership; however, their membership classification was not noted. Also, the members' records do not identify those individuals who are or were actually involved in the fire service from those members who simply joined the fire company in a social capacity. As such, we could not determine who would be considered relief association members. Simply being a member of a fire company does not in itself justify membership in a relief association.

Criteria: Section 7(a) of Act 84 states, in part:

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

To qualify for relief association membership, an individual must currently or previously have participated in fire service related activities. In addition, to ensure that relief association members receive all appropriate benefits and to ensure that benefits are not provided to nonmembers, sound business practices dictate that relief association officials maintain a complete and accurate listing of the relief association's membership. The importance of and necessity for keeping a membership roster is set forth on page 10 of the department's "Management Guidelines for Volunteer Firefighters' Relief Association" (2008 edition). A comprehensive roster of all relief association members should include the following:

- Name of each member.
- Member's mailing address.
- Date of birth.
- Date of membership.
- Membership classification.

Cause: Relief association officials were unaware of the detailed information that must be maintained for relief association members.

HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

Effect: The failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers, or deprive eligible relief association members from receiving authorized benefit payments.

Recommendation: We recommend the relief association officials compile and maintain a complete and accurate roster of the relief association's membership. The relief association should evaluate each member's classification to ensure the association's roster only includes those individuals who have participated in fire service. The relief association should immediately cease paying benefits for individuals who did not participate in fire service. Any future payments of benefits for individuals who did not participate in fire service will be considered an unauthorized expenditure. For additional guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

Management's Response: Relief association management agreed with the finding and indicated they will take action to comply with the recommendation.

**HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
ACCOMPANYING EXPENDITURE INFORMATION
FOR THE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2007**

Act 84 at 53 P.S. § 8502(1) states, in part, that:

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. Such an association may also serve other purposes, . . . provided only that adequate provisions be first made to serve its primary purpose. . . .

Act 84 at 53 P.S. § 8506, 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. All expenditures must be properly authorized as prescribed in the volunteer firefighters' relief association bylaws and approved at an association meeting.

USES OF FUNDS:

Benefit Services:

Insurance premiums	\$ 5,431
Death benefits	2,100
Tokens of sympathy and goodwill	646
Total Benefit Services	<u>\$ 8,177</u>

Fire Services:

Equipment purchased	\$ 16,980
Equipment maintenance	1,059
Training expenses	557
Total Fire Services	<u>\$ 18,596</u>

Administrative Services:

Miscellaneous administrative expenses	\$ 98
Total Administrative Services	<u>\$ 98</u>

Total Investments Purchased	<u>\$ 15,000</u>
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Other Expenditures:

Undocumented expenditures	\$ 390
Total Other Expenditures	<u>\$ 390</u>



**HERNDON VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATION
REPORT DISTRIBUTION LIST**

This report was initially distributed to the following:

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania

Herndon Volunteer Firefighters' Relief Association Officers:

Mr. Douglas Klock, President

Ms. Holly Bordner, Secretary

Ms. Linda L. Erdman, Treasurer

Reports were also distributed to each municipality, which allocated foreign fire insurance tax monies to this relief association.

Ms. Ann L. Botkin, Secretary
Herndon Borough

Ms. Audrey Maurer, Secretary
Jackson Township

Ms. Lisa Williard, Secretary
Little Mahanoy Township

Ms. Sharon Snyder, Secretary
Washington Township

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.