

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN

SCHUYLKILL COUNTY

COMPLIANCE AUDIT REPORT

FOR THE PERIOD

JANUARY 1, 2003, TO DECEMBER 31, 2006



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BACKGROUND

On December 18, 1984, the Pennsylvania Legislature adopted the Municipal Pension Plan Funding Standard and Recovery Act (P.L. 1005, No. 205, 53 P.S. §895.101, et seq.). The act established mandatory actuarial reporting and funding requirements and a uniform basis for the distribution of state aid to Pennsylvania's public pension plans. Section 402(j) of Act 205 specifically requires the Auditor General, as deemed necessary, to make an audit of every municipality which receives general municipal pension system State aid and of every municipal pension plan and fund in which general municipal pension system State aid is deposited.

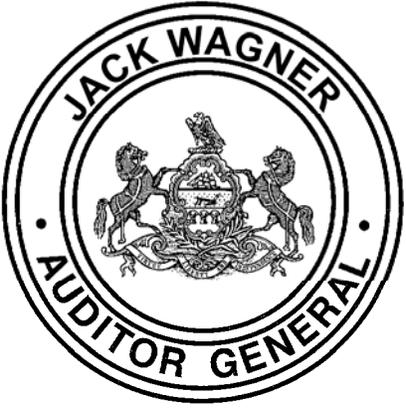
Pension plan aid is provided from a 2 percent foreign casualty insurance premium tax, a portion of the foreign fire insurance tax designated for paid firefighters and any investment income earned on the collection of these taxes. Generally, municipal pension plans established prior to December 18, 1984, are eligible for state aid. For municipal pension plans established after that date, the sponsoring municipality must fund the plan for three plan years before it becomes eligible for state aid. In accordance with Act 205, a municipality's annual state aid allocation cannot exceed its actual pension costs.

In addition to Act 205, the Schuylkill Haven Borough Police Pension Plan is also governed by implementing regulations adopted by the Public Employee Retirement Commission published at Title 16, Part IV of the Pennsylvania Code and applicable provisions of various other state statutes including, but not limited to, the following:

Act 147 - Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act, Act of 1988, (P.L. 1192, No. 147), as amended, 53 P.S. § 896.101, et seq.

Act 600 - Police Pension Fund Act, Act of May 29, 1956, (P.L. (1955) 1804, No. 600), as amended, 53 P.S. § 767, et seq.

The Schuylkill Haven Borough Police Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 482, as amended, adopted pursuant to Act 600. The plan is also affected by the provisions of collective bargaining agreements between the borough and its police officers.



The Honorable Mayor and Borough Council
Schuylkill Haven Borough
Schuylkill County
Schuylkill Haven, PA 17972

We have conducted a compliance audit of the Schuylkill Haven Borough Police Pension Plan for the period January 1, 2003, to December 31, 2006. The audit was conducted pursuant to authority derived from Section 402(j) of Act 205 of 1984 and in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

The objectives of the audit were:

1. To determine if municipal officials took appropriate corrective action to address the findings contained in our prior audit report; and
2. To determine if the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies.

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

The Department of the Auditor General (Department) is mandated by state statute to calculate state aid provided to municipal pension funds and to audit municipal pension funds having received such aid. State aid is calculated by an administrative unit that is not involved in the audit process. The Department's Comptroller Office then pre-audits the calculation and submits requests to the Commonwealth's Treasury Department for the disbursement of state aid to the municipality. The Department has implemented procedures to ensure that Department audit personnel are not directly involved in the calculation and disbursement processes. The Department's mandatory responsibilities are being disclosed in accordance with *Government Auditing Standards*.

Borough officials are responsible for establishing and maintaining an internal control structure to provide reasonable assurance that the Schuylkill Haven Borough Police Pension Plan is administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies. To assist us in planning and performing our audit, we obtained an understanding of the borough's internal control structure as it relates to the borough's compliance with those requirements. Additionally, we tested transactions, assessed official actions, performed analytical procedures and interviewed selected officials to the extent necessary to satisfy the audit objectives.

The results of our tests indicated that, in all significant respects, the Schuylkill Haven Borough Police Pension Plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, except as noted in the following findings and observation further discussed later in this report:

- Finding No. 1 – Noncompliance With Prior Audit Recommendation – Improper Reduction of Members' Contributions
- Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Incorporate Collective Bargaining Provisions Into The Plan's Governing Ordinance
- Finding No. 3 – Noncompliance With Prior Audit Recommendation – Pension Benefits Not In Compliance With Act 600 Provisions
- Finding No. 4 – Noncompliance With Prior Audit Recommendation – Failure To Pay 2002 Special Ad Hoc Postretirement Adjustment
- Finding No. 5 – Incorrect Data On Certification Form AG 385 Resulting In An Overpayment Of State Aid
- Observation – Failure To Prepare Financial Statements

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information and, accordingly, express no form of assurance on it.

The contents of this report were discussed with officials of Schuylkill Haven Borough and, where appropriate, their responses have been included in the report.

April 19, 2007

JACK WAGNER
Auditor General

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
STATUS OF PRIOR FINDINGS

Status Of Prior Audit Recommendation

- Failure To Prepare Financial Statements

The status of the prior audit recommendation is addressed in the Observation included in the Comments section of this report.

Noncompliance With Prior Audit Recommendations

Schuylkill Haven Borough has not complied with the prior audit recommendations concerning the following as further discussed in the Findings and Recommendations section of this report:

- Improper Reduction Of Members' Contributions;
- Failure To Incorporate Collective Bargaining Provisions Into The Plan's Governing Ordinance;
- Pension Benefits Not In Compliance With Act 600 Provisions; and
- Failure To Pay 2002 Special Ad Hoc Postretirement Adjustment

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Improper Reduction Of Members’ Contributions

Condition: The borough failed to adopt an annual ordinance or resolution authorizing the reduction of members’ contributions.

Criteria: Section 6(c) of Act 600 states, in part:

The governing body of the borough, town, township or regional police department may, on an annual basis, by ordinance or resolution, reduce or eliminate payments into the fund by members.

Cause: Plan officials have failed to adopt adequate internal control procedures to ensure compliance with the prior audit recommendation.

Effect: Members’ contributions were not reduced in accordance with Act 600 provisions.

Recommendation: We again recommend that either the borough adopt an annual ordinance or resolution to reduce members’ contributions in accordance with Act 600, or reinstate the collection of members’ contributions in accordance with the rate approved by the municipality.

Management’s Response: Municipal officials agreed with the finding without exception.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Incorporate Collective Bargaining Provisions Into The Plan’s Governing Ordinance

Condition: The plan’s governing document, Ordinance No. 482, as amended, has not been amended to reflect the following pension benefit provisions provided in the current collective bargaining agreement between the borough and its police officers:

Section 12.3: The borough shall provide vesting of pensions after twelve (12) years of continuous service.

Section 12.7: An officer who had military service prior to employment with the Schuylkill Haven Police Department may purchase those years of service towards his years of service for retirement purposes from the Schuylkill Haven Police Department.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

In addition, the actuarial valuation report forms 201C, with valuation dates of January 1, 1999, January 1, 2001, January 1, 2003 and January 1, 2005, submitted to the Public Employee Retirement Commission, reported the vesting provision included in the collective bargaining agreement.

Criteria: Act 600, at Section 1(a), states, in part:

Each borough, town and township of this Commonwealth maintaining a police force of three or more full-time members. . . shall. . . establish, by ordinance or resolution, a police pension fund. . . .

In addition, a governing document that contains clearly defined and updated benefit provisions is a prerequisite for the consistent, sound administration of retirement benefits.

Cause: Plan officials have failed to adopt adequate internal control procedures to ensure compliance with the prior audit recommendation.

Effect: Inconsistent plan documents could result in inconsistent or improper benefit calculations and incorrect benefit payments from the pension plan.

Recommendation: We again recommend that municipal officials consult with their solicitor and amend the plan’s governing document to incorporate the benefit provisions provided for in the current collective bargaining agreement.

In addition, we recommend that the municipality review and verify all information submitted to and received from the plan’s actuary so that future actuarial valuation reports properly reflect the status of the pension plan.

Management’s Response: Municipal officials agreed with the finding without exception.

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Pension Benefits Not In Compliance With Act 600 Provisions

Condition: The pension plan’s governing document contains benefit provisions that conflict with the current collective bargaining agreement between the police officers and the borough and are not in compliance with Act 600.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Also, on April 17, 2002, Act 600 was amended by Act 30, which made significant changes to the statutorily prescribed benefit structure of police pension plans subject to Act 600. Municipal officials have not amended the police pension plan’s benefit structure to adopt all of the changes mandated by Act 30. The specific inconsistencies are as follows:

<u>Benefit Provision</u>	<u>Governing Document</u>	<u>Collective Bargaining Agreement</u>	<u>Act 600 (as amended)</u>
Normal retirement option	Not provided	Pending an actuary study, retirement may be taken at age 50 provided a minimum of 20 years of service has been attained.	Each ordinance or resolution establishing a police pension fund shall prescribe a minimum period of total service in the aggregate of 25 years in the same. . . police department and shall fix the age of the members of the force at 55 years, or, if an actuarial study of the cost shows that such reduction in age is feasible, may fix the age of the members of the force at 50 years, after which they may retire from active duty. . . .
Killed in service benefit	Not provided	Pensions for the families of members killed in service shall be calculated at 100% of the member’s salary at the time of death.	Pensions for the families of members killed in service shall be calculated at 100% of the member’s salary at the time of death.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

<u>Benefit Provision</u>	<u>Governing Document</u>	<u>Collective Bargaining Agreement</u>	<u>Act 600 (as amended)</u>
Survivor's benefit	The spouse of a member of the police force or a member who retires on pension who dies or, if no spouse survives or if said spouse survives, subsequently dies or remarries, the child or children under the age of 18 years of a member of the police force who retires on pension who dies on or after the effective date of this article may, during said spouse's lifetime or so long as said spouse does not remarry, in the case of a widow, or until reaching the age of 18 years in the case of a child, be entitled to 50% of the pension the member was receiving or would have been receiving at the time of death.	A lifetime survivor's benefit must be provided to the surviving spouse (or if no spouse survives or if he or she subsequently dies, the child or children under 18 years of age or if attending college, under or attaining the age of 23) of no less than 50% of the pension the member was receiving or would have been entitled to receive had he been retired at the time of death. ("Attending college" shall mean the eligible children are registered at an accredited institution of higher learning and are carrying a minimum course load of 7 credit hours per semester.)	A lifetime survivor's benefit must be provided to the surviving spouse (or if no spouse survives or if he or she subsequently dies, the child or children under 18 years of age or if attending college, under or attaining the age of 23) of no less than 50% of the pension the member was receiving or would have been entitled to receive had he been retired at the time of death. ("Attending college" shall mean the eligible children are registered at an accredited institution of higher learning and are carrying a minimum course load of 7 credit hours per semester.)

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

<u>Benefit Provision</u>	<u>Governing Document</u>	<u>Collective Bargaining Agreement</u>	<u>Act 600 (as amended)</u>
Refund of member's contributions	Any member who shall be ineligible for any reason whatsoever to receive a pension after having contributed to the fund shall be entitled to a refund of all money paid by said member into the fund, without interest.	Not provided	Any member who for any reason whatsoever shall be ineligible to receive a pension after having contributed to the fund shall be entitled to a refund of all such moneys paid by him into the pension fund plus all interest earned by such moneys while in the pension fund.
Pre-vesting death benefit	A refund of all money paid by the member into the fund, without interest, paid to said member's designated beneficiary or, in the absence thereof, to his estate.	Not provided	The surviving spouse of a member of the police force who dies before his pension has vested or if no spouse survives or if he or she survives and subsequently dies, the child or children under the age of eighteen years, or, if attending college, under or attaining the age of twenty-three years, of the member of the police force shall be entitled to receive repayment of all money which the member invested in the pension fund plus interest or other increases in value of the member's investment in the pension fund, unless the member has designated another beneficiary for this purpose.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

<u>Benefit Provision</u>	<u>Governing Document</u>	<u>Collective Bargaining Agreement</u>	<u>Act 600 (as amended)</u>
Service-related disability benefit	A monthly benefit equal to 50% of the monthly average salary during the last 36 months of employment.	The benefit must be in conformity with a uniform scale and fixed by the plan's governing document at no less than 50% of the member's salary at the time the disability was incurred, reduced by the amount of Social Security disability benefits received for the same injury.	The benefit must be in conformity with a uniform scale and fixed by the plan's governing document at no less than 50% of the member's salary at the time the disability was incurred, reduced by the amount of Social Security disability benefits received for the same injury.

Criteria: A governing document which contains clearly defined and updated benefit provisions is a prerequisite for the consistent, sound administration of retirement benefits. In addition, the police pension plan's benefit structure should be in compliance with Act 600, as amended.

Cause: Plan officials have failed to adopt adequate internal control procedures to ensure compliance with the prior audit recommendation.

Effect: Inconsistent plan documents could result in inconsistent or improper benefit calculations and incorrect benefit payments from the pension plan. In addition, maintaining a benefit structure which is not in compliance with Act 600 could result in plan members or their beneficiaries receiving incorrect benefit amounts or being denied benefits to which they are statutorily entitled.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Recommendation: We again recommend that municipal officials, after consulting with their solicitor, take whatever action is necessary to bring the police pension plan's benefit structure into compliance with Act 600, as amended, at their earliest opportunity to do so.

Management's Response: Municipal officials agreed with the finding without exception.

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Failure To Pay 2002 Special Ad Hoc Postretirement Adjustment

Condition: On June 19, 2002, Act 147, otherwise known as the Special Ad Hoc Municipal Police and Firefighter Postretirement Adjustment Act, was amended by Act 64. The amendment mandates the payment of a special ad hoc postretirement adjustment to retired police officers and firefighters who began receiving retirement benefits from a municipal retirement system before January 1, 1996, subject to certain limitations, payable on the date of the first retirement benefit payment made after June 30, 2002. Municipal officials have not adjusted the pension benefit of a retiree who is entitled to this special ad hoc postretirement adjustment.

Criteria: Section 401 of Act 147, as amended, states:

Entitlement to 2002 special ad hoc postretirement adjustment. A municipal retirement system shall pay a retired police officer or firefighter a special ad hoc postretirement adjustment under this chapter if all of the following apply:

- (1) The retiree has terminated active employment with the municipality as a police officer or firefighter.
- (2) The retiree is receiving a retirement benefit from a municipal retirement system on the basis of active employment with the municipality as a police officer or firefighter.
- (3) The retiree began receiving the retirement benefit before January 1, 1996.

The amount of the adjustment is based on a formula specified in the act and reduced by 65 percent of any postretirement adjustments provided to the retiree from the pension plan from January 1, 1989, through December 31, 2001.

Cause: Plan officials have failed to adopt adequate internal control procedures to ensure compliance with the prior audit recommendation.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Effect: A retiree is not receiving the special ad hoc postretirement adjustment to which he is statutorily entitled. Based upon an estimate prepared by this department, the retiree is entitled to receive an increase of \$43.54 per month, totaling approximately \$2,525 as of the date of this audit report.

Recommendation: We again recommend that plan officials determine the 2002 special ad hoc postretirement adjustment due to the retiree and increase his pension benefit by that amount, retroactively, in accordance with Act 147, as amended.

Management’s Response: Municipal officials agreed with the finding without exception.

Finding No. 5 – Incorrect Data On Certification Form AG 385 Resulting In An Overpayment Of State Aid

Condition: The borough certified one ineligible police officer (2 units) and overstated payroll by \$42,710 in 2005 on Certification Form AG 385.

Criteria: Pursuant to Act 205, at Section 402(e)(2), in order to be eligible for certification, an employee must have been employed on a full-time basis for at least six consecutive months and must have been participating in a pension plan during the certification year.

Cause: Plan officials were unaware of the applicable Act 205 guidelines for the certification of eligible employees.

Effect: The data submitted on this certification form is used, in part, to calculate the state aid due to the municipality for distribution to its pension plans. Since the borough’s state aid allocation was based on unit value, the effect of the incorrect certification of pension data on the borough’s state aid allocation is identified below:

<u>Units Overstated</u>	<u>Unit Value</u>	<u>State Aid Overpayment</u>
2	\$ 2,927	\$ 5,854

In addition, since the borough used the overpayment of state aid to pay the minimum municipal obligation (MMO) due to the police pension plan, if the reimbursement to the Commonwealth is made from the pension plan, the plan’s MMO will not be fully paid.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend that the total excess state aid, in the amount of \$5,854, be returned to the Commonwealth. A check in this amount, with interest compounded annually from date of receipt to date of repayment, at a rate earned by the pension plan, should be made payable to: Commonwealth of Pennsylvania and mailed to: Department of the Auditor General, Municipal Pension & Fire Relief Programs Unit, 1205 Pittsburgh State Office Building, 300 Liberty Avenue, Pittsburgh, PA 15222. A copy of the interest calculation must be submitted along with the check.

We also recommend that, in the future, plan officials comply with the instructions that accompany Certification Form AG 385, to assist them in accurately reporting the required pension data.

In addition, if the reimbursement to the Commonwealth is made from police pension plan funds, we recommend that any resulting MMO deficiency be paid to the pension plan with interest, at a rate earned by the pension plan.

Management's Response: Municipal officials agreed with the finding without exception.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

SCHEDULE OF FUNDING PROGRESS

Historical trend information about the plan is presented herewith as supplementary information. It is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other state and local government retirement systems.

The actuarial information is required by Act 205 biennially, except for distressed pension plans, for which annual reporting was required through January 1, 2003. The historical information, beginning as of January 1, 2001, is as follows:

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Assets in Excess of) Actuarial Accrued Liability (b) - (a)	Funded Ratio (a)/(b)	Covered Payroll (c)	Unfunded (Assets in Excess of) Actuarial Accrued Liability as a % of Payroll [(b-a)/(c)]
01-01-01	\$ 1,709,404	\$ 1,980,710	\$ 271,306	86.3%	\$ 371,823	73.0%
01-01-03	1,728,149	2,483,211	755,062	69.6%	362,466	208.3%
01-01-05	1,805,571	2,733,150	927,579	66.1%	466,325	198.9%

Note: The market value of the plan's assets at 01-01-03 has been adjusted to reflect the smoothing of gains and/or losses over a 4-year averaging period. This method will lower contributions in years of less than expected returns and increase contributions in years of greater than expected returns. The net effect over long periods of time is to have less variance in contribution levels from year to year.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

The comparability of trend information is affected by changes in actuarial assumptions, benefit provisions, actuarial funding methods, accounting policies, and other changes. Those changes usually affect trends in contribution requirements and in ratios that use the actuarial accrued liability as a factor.

Analysis of the dollar amount of the actuarial value of assets, actuarial accrued liability, and unfunded (assets in excess of) actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability (Column 4) provides one indication of the plan's funding status on a going-concern basis. Analysis of this percentage, over time, indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan.

Trends in unfunded (assets in excess of) actuarial accrued liability and annual covered payroll are both affected by inflation. Expressing the unfunded (assets in excess of) actuarial accrued liability as a percentage of annual covered payroll (Column 6) approximately adjusts for the effects of inflation and aids analysis of the plan's progress made in accumulating sufficient assets to pay benefits when due. Generally, where there is an unfunded actuarial accrued liability, the smaller this percentage, the stronger the plan. However, when assets are in excess of the actuarial accrued liability, the higher the bracketed percentage, the stronger the plan.

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

SCHEDULE OF CONTRIBUTIONS FROM EMPLOYER
AND OTHER CONTRIBUTING ENTITIES

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2001	\$ 72,308	100.0%
2002	89,980	100.0%
2003	93,882	100.0%
2004	154,563	100.0%
2005	157,899	100.0%
2006	203,577	100.0%

SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
SUPPLEMENTARY INFORMATION
NOTES TO SUPPLEMENTARY SCHEDULES
(UNAUDITED)

The information presented in the required supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation date follows:

Actuarial valuation date	January 1, 2005
Actuarial cost method	Entry age normal
Amortization method	Level dollar
Remaining amortization period	9 years
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.0%
Projected salary increases	4.0%

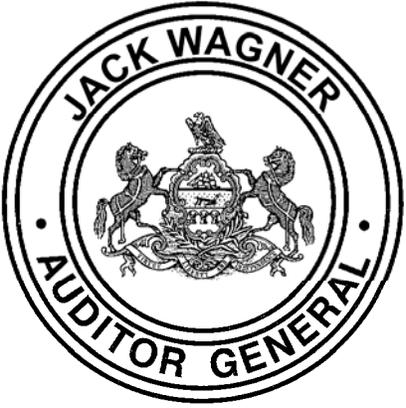
SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
COMMENTS

Observation – Failure To Prepare Financial Statements

Plan officials have not prepared financial statements or required notes to the financial statements for the police pension plan for the years ended December 31, 2006, 2005, 2004 and 2003.

Financial reporting assists in fulfilling a municipality's duty to be publicly accountable and should enable users to assess accountability. Guidance for the form and content of annual financial statements and note to the financial statements can be found in Governmental Accounting Standards Board Statements No. 25 (GASB 25) and No. 3 (GASB 3), as amended by No. 40 (GASB 40).

Plan officials should consider establishing and implementing procedures to ensure the preparation of annual financial statements, which include note disclosures required by GASB 25 and GASB 3, as amended by GASB 40, in accordance with accounting principles generally accepted in the United States of America.



SCHUYLKILL HAVEN BOROUGH POLICE PENSION PLAN
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania

Schuylkill Haven Borough Police Pension Plan
Schuylkill County
12 West Main Street
Schuylkill Haven, PA 17972

The Honorable Gary J. Hess	Mayor
Mr. Kurt E. Montz	Council President
Mr. James R. New	Borough Administrator

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, Room 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.