

COMPLIANCE AUDIT

Shade Township Non-Uniformed Pension Plan Somerset County, Pennsylvania For the Period January 1, 2017 to December 31, 2018

February 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Board of Township Supervisors
Shade Township
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We have conducted a compliance audit of the Shade Township Non-Uniformed Pension Plan for the period January 1, 2017 to December 31, 2018. We also evaluated compliance with some requirements subsequent to that period when possible. The audit was conducted pursuant to authority derived from Section 402(j) of Act 205 and in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* 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 findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The objective of the audit was 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 objective identified above. To determine whether the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, our methodology included the following:

- We determined whether state aid was properly determined and deposited in accordance with Act 205 requirements by verifying the annual deposit date of state aid and determining whether deposits were made within 30 days of receipt for all years within the period under audit.
- We determined whether annual employer contributions were calculated and deposited in accordance with the plan's governing document and applicable laws and regulations by examining the municipality's calculation of the plan's annual financial requirements and minimum municipal obligation (MMO) and comparing these calculated amounts to amounts actually budgeted and deposited into the pension plan as evidenced by supporting documentation.

- We determined that there were no employee contributions required by the plan's governing document and applicable laws and regulations for the years covered by our audit period.
- We determined whether retirement benefits calculated for both plan members who retired during the current audit period represent payments to all (and only) those entitled to receive them and were properly determined and disbursed in accordance with the plan's governing document, applicable laws and regulations by recalculating the amount of the monthly pension benefits due to the retired individuals and comparing these amounts to supporting documentation evidencing amounts determined and actually paid to the recipients.
- We determined whether the January 1, 2017 actuarial valuation report was prepared and submitted in accordance with Act 205 and whether selected information provided on these reports is accurate, complete, and in accordance with plan provisions to ensure compliance for participation in the state aid program by comparing selected information to supporting source documentation.
- We determined whether the terms of the contractual agreement with the Pennsylvania Municipal Retirement System were in accordance with the plan's governing document, if separately stated, and applicable laws and regulations by comparing the terms of the contractual agreement with the plan's governing document, if separately stated, and applicable laws and regulations.

The Shade Township Non-Uniformed Pension Plan participates in the Pennsylvania Municipal Retirement System (PMRS), which is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating municipal pension plans. PMRS issues a separate Comprehensive Annual Financial Report, copies of which are available from the PMRS accounting office. PMRS's financial statements were not audited by us and, accordingly, we express no opinion or other form of assurance on them.

Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Shade Township Non-Uniformed Pension Plan is administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies. In conducting our audit, we obtained an understanding of the township's internal controls as they relate to the township's compliance with those requirements and that we considered to be significant within the context of our audit objective, and assessed whether those significant controls were properly designed and implemented. Additionally and as previously described, we tested transactions, assessed official actions, performed analytical procedures, and interviewed selected officials to provide reasonable assurance of detecting instances of noncompliance with legal and regulatory requirements or noncompliance with provisions of contracts, administrative procedures, and local ordinances and policies that are significant within the context of the audit objective.

The results of our procedures indicated that, in all significant respects, the Shade Township Non-Uniformed 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 further discussed later in this report:

- Finding No. 1 - Failure To Deposit State Aid In Accordance With Act 205
- Finding No. 2 - Failure To Timely Pay The Minimum Municipal Obligation Of The Plan
- Finding No. 3 - Incorrect Data On Certification Form AG 385 Resulting In An Underpayment Of State Aid

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

The contents of this report were discussed with officials of Shade Township and, where appropriate, their responses have been included in the report. We would like to thank township officials for the cooperation extended to us during the conduct of the audit.

February 14, 2020



EUGENE A. DEPASQUALE
Auditor General

CONTENTS

	<u>Page</u>
Background.....	1
Findings and Recommendations:	
Finding No. 1 - Failure To Deposit State Aid In Accordance With Act 205.....	3
Finding No. 2 - Failure To Timely Pay The Minimum Municipal Obligation Of The Plan	4
Finding No. 3 - Incorrect Data On Certification Form AG 385 Resulting In An Underpayment Of State Aid.....	5
Supplementary Information	7
Report Distribution List	13

BACKGROUND

On December 18, 1984, the Pennsylvania Legislature adopted the Municipal Pension Plan Funding Standard and Recovery Act (P.L. 1005, No. 205, as amended, 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.

Annual state aid allocations are provided from a 2 percent foreign (out-of-state) casualty insurance premium tax, a portion of the foreign (out-of-state) 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 Shade Township Non-Uniformed Pension Plan is also governed by implementing regulations adopted by the former 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 15 - Pennsylvania Municipal Retirement Law, Act of February 1, 1974
(P.L. 34, No. 15), as amended, 53 P.S. § 881.101 et seq.

The Shade Township Non-Uniformed Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 2006-0706, adopted pursuant to Act 15. The plan is also affected by the provisions of collective bargaining agreements between the township and its non-uniformed employees. The plan was established January 4, 1971. Active members are not required to contribute to the plan. As of December 31, 2018, the plan had 4 active members, 1 terminated member eligible for vested benefits in the future, and 10 retirees receiving benefits funded through annuities purchased with plan assets.

BACKGROUND - (Continued)

As of December 31, 2018, selected plan benefit provisions are as follows:

Eligibility Requirements:

Normal Retirement	Available upon attainment of age 62.
Early Retirement	None
Vesting	100% vesting after 5 years of service.

Retirement Benefit:

Benefit equals 2.0% times credited service times Final Average Salary (FAS) but in no event is the basic benefit greater than 80% of FAS. FAS based upon final 3 years annualized salary.

Survivor Benefit:

If eligible to retire at the time of death, spouse receives 50% of member's accrued benefit. At retirement, member may select a survivor benefit.

Disability Benefit:

Service Related	A 50% disability benefit is provided to a member who is unable to perform gainful employment regardless of age or service, offset by available Workers' Compensation benefits.
Non-service Related	A 30% disability benefit is provided to a member who has at least 10 years of service and who is unable to perform gainful employment.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 - Failure To Deposit State Aid In Accordance With Act 205

Condition: As disclosed as an observation during conduct of the prior audit, the municipality did not deposit its state aid allocations into its pension plan within the 30 day grace period allowed by Act 205. A similar condition occurred during the current audit period. The municipality received its 2017 and 2019 state aid in the amounts of \$8,915 and \$20,482, on September 27, 2017, and September 18, 2019, respectively, but did not deposit these funds into its pension plan until December 19, 2017 and January 21, 2020, respectively. Moreover, as of the date of this report, the municipality only deposited \$7,845 of its 2017 state aid allocation into the pension plan; therefore, state aid amounting to \$1,070 remains outstanding.

Criteria: Section 402(g) of Act 205 states, in part:

. . . the total amount of the general municipal pension system State aid received by the municipality shall, within 30 days of receipt by the treasurer of the municipality, be deposited in the pension fund or the alternate funding mechanisms applicable to the respective pension plan.

Cause: The township experienced a turnover in plan officials responsible for the administration of the pension plan since the last audit. In addition, there was a lack of formal, documented internal control procedures, such as reconciling annual state aid received with annual amounts deposited into the plan, to ensure that state aid was deposited in accordance with Act 205.

Effect: Although a portion of the 2017 and all of the 2019 state aid was eventually deposited into the plan, the interest earned beyond the 30 day grace period was not deposited into the plan. In addition, when state aid is not deposited into a pension plan account in a timely manner, the funds are not available to pay operating expenses or for investment and the risk of misapplication is increased.

Recommendation: We recommend that the municipality deposit the township's remaining 2017 state aid allocation of \$1,070, plus interest earned during the period beyond the 30 day grace period allowed by Act 205, compounded annually into the pension plan. A copy of the interest calculation must be maintained by the township for examination during our next audit of the plan.

We also recommend that the municipality pay into the plan the interest earned during the period beyond the 30 day grace period allowed by Act 205, compounded annually, for the portion of the 2017 state aid (*interest for 2019 state aid late deposit is addressed in Finding No. 2*) that was deposited into the pension plan after the 30 day grace period.

Furthermore, we recommend that plan officials develop and implement procedures to ensure that future state aid is deposited into the pension plan in accordance with Act 205 requirements.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 1 - (Continued)

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

Auditor's Conclusion: Compliance will be evaluated during our next audit of the plan.

Finding No. 2 - Failure To Timely Pay The Minimum Municipal Obligation Of The Plan

Condition: Plan officials failed to pay the plan's 2019 minimum municipal obligation (MMO) by December 31, 2019, as required by Act 205. Although the township eventually deposited the plan's 2019 MMO in the amount of \$26,787 into its non-uniformed pension plan on January 21, 2020, the township failed to include interest due in accordance with Act 205.

Criteria: With regard to the MMO, Section 302(d) of Act 205 states, in part:

The minimum obligation of the municipality shall be payable to the pension plan from the revenue of the municipality. Payment of the minimum obligation of the municipality shall be made by the municipality prior to December 31.

Section 302(e) of Act 205 further states:

Any amount of the minimum obligation of the municipality which remains unpaid as of December 31 of the year in which the minimum obligation is due shall be added to the minimum obligation of the municipality for the following year, with interest from January 1 of the year in which the minimum obligation was first due until the date the payment is paid at a rate equal to the interest assumption used for the actuarial valuation report or the discount rate applicable to treasury bills issued by the Department of Treasury of the United States with a six-month maturity as of the last business day in December of the plan year in which the obligation was due, whichever is greater, expressed as a monthly rate and compounded monthly.

Cause: As disclosed earlier in the report, the township experienced a turnover in municipal officials responsible for administering the plan. In addition, there was a lack of formal, documented internal control procedures, such as management oversight of MMO payments, to ensure that the plan's MMO's are paid timely in accordance with Act 205.

Effect: Due to the municipality's failure to pay the 2019 MMO by the December 31, deadline, the township incurred interest penalties as required by Act 205 that would not have been required had the MMO been paid timely in accordance with Act 205.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 2 - (Continued)

Recommendation: We recommend that the municipality determine the outstanding interest due on the late payment of the plan’s 2019 MMO, from January 1 (*January 1, 2019*) of the year in which the minimum obligation was first due until the date the payment was made (*January 21, 2020*) in accordance with Act 205, and add the outstanding interest amount to the municipality’s 2020 MMO due by December 31, 2020 in accordance with Act 205. A copy of the interest calculation must be maintained by the township for examination during our next audit of the plan.

We also recommend that plan officials establish and implement internal control procedures to ensure that future MMOs are paid timely in accordance with Act 205.

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

Auditor Conclusion: Compliance will be evaluated during our next audit of the plan.

Finding No. 3 - Incorrect Data On Certification Form AG 385 Resulting In An Underpayment Of State Aid

Condition: The township failed to certify an eligible non-uniformed employee (1 unit) and understated payroll by \$28,650 on the Certification Form AG 385 filed in 2019. The data contained on this certification form is based on prior calendar year information.

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

Cause: As disclosed earlier in the report, the township experienced a turnover in municipal officials responsible for administering the plan. In addition, there was a lack of formal, documented internal control procedures, such as management oversight of the AG 385, to ensure the accuracy of the data certified.

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. Because the township’s state aid allocation was based on unit value, the township received an underpayment of state aid as identified below:

<u>Units</u> <u>Understated</u>	<u>Unit</u> <u>Value</u>	<u>Staid Aid</u> <u>Underpayment</u>
1	\$ 5,120	\$ 5,120

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
FINDINGS AND RECOMMENDATIONS

Finding No. 3 - (Continued)

Although the township will be reimbursed for the underpayment of state aid due to the township's certification error, the full amount of the 2019 state aid allocation was not available to be deposited timely and therefore was not available to pay operating expenses or for investment.

Recommendation: We recommend that in the future, plan officials establish adequate internal control procedures, such as having at least two people review the data certified, to ensure compliance with the instructions that accompany Certification Form AG 385 to assist them in accurately reporting the required pension data.

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

Auditor's Conclusion: Compliance will be evaluated during our next audit of the plan.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

The supplementary information contained on Pages 7 through 9 reflects the implementation of GASB Statement No. 67, *Financial Reporting for Pension Plans*. The objective of this statement is to improve financial reporting by state and local governmental pension plans.

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31, 2014, 2015, 2016, 2017, AND 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability					
Service cost	\$ 12,486	\$ 13,385	\$ 13,640	\$ 26,863	\$ 52,092
Interest	99,692	100,763	97,586	96,643	91,652
Change of benefit terms	20,928	-	-	-	-
Difference between expected and actual experience	107,123	-	96,654	(6,565)	51,944
Changes of assumptions	-	-	46,960	(8,279)	-
Benefit payments, including refunds of member contributions	(146,794)	(120,858)	(98,570)	(76,185)	(72,512)
Net Change in Total Pension Liability	<u>93,435</u>	<u>(6,710)</u>	<u>156,270</u>	<u>32,477</u>	<u>123,176</u>
Total Pension Liability - Beginning	<u>1,958,860</u>	<u>1,965,570</u>	<u>1,809,300</u>	<u>1,776,823</u>	<u>1,653,647</u>
Total Pension Liability - Ending (a)	<u>\$ 2,052,295</u>	<u>\$ 1,958,860</u>	<u>\$ 1,965,570</u>	<u>\$ 1,809,300</u>	<u>\$ 1,776,823</u>
Plan Fiduciary Net Position					
Contributions – employer*	\$ 14,053	\$ 7,845	\$ 16,548	\$ 19,495	\$ 20,673
Contributions – PMRS assessment	60	-	-	-	-
Contributions – employee	-	-	58	4,675	7,059
PMRS investment income	93,183	101,233	96,646	96,411	93,893
Market value investment income	(120,806)	193,209	55,298	(88,647)	9,258
Benefit payments, including refunds of member contributions	(146,794)	(120,858)	(98,570)	(76,185)	(72,512)
PMRS administrative expense	(260)	(260)	(260)	(260)	(260)
Additional administrative expense	(4,158)	(4,656)	(4,735)	(4,019)	(3,601)
Net Change in Plan Fiduciary Net Position	<u>(164,722)</u>	<u>176,513</u>	<u>64,985</u>	<u>(48,530)</u>	<u>54,510</u>
Plan Fiduciary Net Position - Beginning	<u>1,953,687</u>	<u>1,777,174</u>	<u>1,712,189</u>	<u>1,760,719</u>	<u>1,706,209</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,788,965</u>	<u>\$ 1,953,687</u>	<u>\$ 1,777,174</u>	<u>\$ 1,712,189</u>	<u>\$ 1,760,719</u>
Net Pension Liability - Ending (a-b)	<u>\$ 263,330</u>	<u>\$ 5,173</u>	<u>\$ 188,396</u>	<u>\$ 97,111</u>	<u>\$ 16,104</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.17%	99.74%	90.42%	94.63%	99.09%
Estimated Covered Employee Payroll	\$ 105,136	\$ 112,706	\$ 112,932	\$ 171,671	\$ 323,620
Net Pension Liability as a Percentage of Covered Employee Payroll	250.47%	4.59%	166.82%	56.57%	4.98%

* 2014 Employer contributions include administrative expenses and allocated insurance premiums paid from actuarial surplus.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the township as of December 31, 2014 and 2015, calculated using the discount rate of 5.5%, as well as what the township's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease (4.5%)	Current Discount Rate (5.5%)	1% Increase (6.5%)
Net Pension Liability - 12/31/14	\$ 208,405	\$ 16,104	\$ (148,825)
Net Pension Liability - 12/31/15	\$ 288,181	\$ 97,111	\$ (67,138)

In addition, the following presents the net pension liability of the township as of December 31, 2016, 2017, and 2018, calculated using the discount rate of 5.25%, as well as what the township's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease (4.25%)	Current Discount Rate (5.25%)	1% Increase (6.25%)
Net Pension Liability - 12/31/16	\$ 396,146	\$ 188,396	\$ 11,030
Net Pension Liability - 12/31/17	\$ 212,213	\$ 5,173	\$ (171,587)
Net Pension Liability - 12/31/18	\$ 470,399	\$ 263,330	\$ 86,819

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

SCHEDULE OF CONTRIBUTIONS

Year Ended December 31	Actuarially Determined Contribution	Actual Contributions	Contribution Deficiency (Excess)	Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2014	\$ 13,129	\$ 20,673	\$ (7,544)	\$ 323,620	6.39%
2015	19,459	19,495	(36)	171,671	11.36%
2016	12,707	16,548	(3,841)	112,932	14.65%
2017	7,845	7,845	-	112,706	6.96%
2018	13,816	14,113	(297)	105,136	13.42%

SHADE TOWNSHIP NON-UNIFORMED 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. The historical information, beginning as of January 1, 2013, is as follows:

	(1)	(2)	(3)	(4)
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)
01-01-13	\$ 1,654,991	\$ 1,566,419	\$ (88,572)	105.7%
01-01-15	1,803,524	1,776,823	(26,701)	101.5%
01-01-17	1,931,441	1,965,570	34,129	98.3%

SHADE TOWNSHIP NON-UNIFORMED 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.

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
 SUPPLEMENTARY INFORMATION
 NOTES TO SUPPLEMENTARY SCHEDULES
 (UNAUDITED)

The information presented in the 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, 2017
Actuarial cost method	Entry age normal
Amortization method	Market value
Remaining amortization period	9 years
Asset valuation method	The Actuarial Value of Assets equals the plan's member, municipal, DROP (if applicable) reserve accounts plus the retiree actuarial liability. This asset smoothing is based on the unique legislative structure of PMRS and the administrative rules adopted by the PMRS Board in conjunction with Pennsylvania Municipal Retirement Law, all of which are subject to comply with the Actuarial Standards of Practice No. 44, Selection and Use of Asset Valuation Methods when defining the actuarial Value of Assets.
Actuarial assumptions:	
Investment rate of return	5.25%, compounded annually, net of investment and administration expenses
Salary scale	Total rate (including inflation) (e.g. age 25 – 7.05%; age 35 – 4.55%; age 45 – 3.97%; age 55 – 3.44%; age 65 – 2.80%)
Cost-of-living adjustments	2.8% per year, subject to plan limitations

SHADE TOWNSHIP NON-UNIFORMED PENSION PLAN
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