

# ATTESTATION ENGAGEMENT

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Township of Cherryhill

Indiana County, Pennsylvania

32-209

Liquid Fuels Tax Fund

For the Period

January 1, 2023 to December 31, 2023

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June 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Michael Carroll  
Secretary  
Department of Transportation  
Harrisburg, PA 17120

We examined the accompanying Form MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Cherryhill, Indiana County, for the period January 1, 2023 to December 31, 2023. The municipality's management is responsible for presenting the Form MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. Our responsibility is to express an opinion on the Form MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Form MS-965 is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Form MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Form MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with ethical requirements relating to the engagement.

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Form MS-965 With Adjustments are made by the Department of the Auditor General.

### Independent Auditor's Report (Continued)

As discussed in the Findings And Recommendations and Summary Of Prior Examination Recommendations sections of this report:

- The township expended \$205,105.95 from its Liquid Fuels Tax Fund for project No. 23-32209-001 without advertising for bids (see Finding No. 1).
- The township expended \$16,061.71 from its Liquid Fuels Tax Fund for the purchase of diesel fuel without maintaining documentation for price quotations. The township reimbursed this amount to its Liquid Fuels Tax Fund on February 26, 2025, which was subsequent to our examination period (see Finding No. 2).
- During our 2022 examination period, the township expended \$16,333.11 from its Liquid Fuels Tax Fund for the purchase of diesel fuel without maintaining documentation for price quotations. The township reimbursed this amount to its Liquid Fuels Tax Fund on August 28, 2024, which was subsequent to our examination period (see Summary Of Prior Examination Recommendations).

In our opinion, except for the bulleted matters discussed above, the Form MS-965 With Adjustments presents, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Cherryhill, Indiana County, for the period January 1, 2023 to December 31, 2023, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Form MS-965; any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the Form MS-965. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Form MS-965 is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Form MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Form MS-965 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Independent Auditor's Report (Continued)

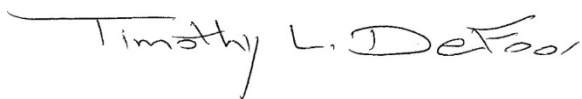
Our consideration of internal control over reporting on the Form MS-965 was for the limited purpose of expressing an opinion on whether the Form MS-965 is presented in accordance with the criteria described above and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Form MS-965 is free from material misstatement, we performed tests of the Township of Cherryhill, Indiana County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts on the Form MS-965. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Noncompliance With Advertising And Bidding Requirements.
- Documentation For Price Quotations Was Not Available For Examination - Recurring.

The purpose of this report is to determine whether the municipality's Liquid Fuels Tax Fund money is spent in accordance with the laws and regulations identified in the Background section of this report and the Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Township of Cherryhill, Indiana County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor  
Auditor General  
May 28, 2025

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TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, see also 72 P.S. § 2615.5, et sec., provides municipalities other than counties (i.e., townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based upon: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state; and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

Title 75 Pa.C.S. § 9511 of the Pennsylvania Vehicle Code provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In such a case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

To qualify for the annual allocation of Liquid Fuels Tax funds, *Publication 9* indicates that each municipality shall:

1. Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
2. Make deposits and payments or expenditures in compliance with Act 655 of 1956, as amended. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. *Publication 9*, Section 2.6, includes information about investing Liquid Fuels Tax monies, using loan or bond proceeds, and types of receipts into the Liquid Fuels Tax Fund.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31<sup>st</sup> and the Survey of Financial Condition By March 15<sup>th</sup>.
4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation's Financial Consultants.

*Criteria*

The criteria for the Form MS-965 With Adjustment are described below.

Section 1 of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment with varying yearly costs in excess of the amounts indicated below:

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>\$11,300.00</u>	<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>

- Minor equipment purchases are purchases of road machinery and road equipment with varying yearly costs that are less than or equal to the amounts indicated below:

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>\$11,300.00</u>	<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>

- Agility projects are exchanges of services with the Department of Transportation.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

Background (Continued)

Section 2 of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is available from the Department of Transportation in March of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- Municipalities that transferred roads from the Commonwealth of Pennsylvania to the municipality through the Highway Transfer Program receive annual turnback allocations in March of each year from the Department of Transportation. Turnback allocations are based on the mileage of the roads transferred.
- Expenditures include the total transferred from Section 1.

Section 3 of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.



TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

Background (Continued)

*Basis of Presentation*

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Form MS-965 has been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Form MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

*Basis Of Accounting*

The accompanying Form MS-965 With Adjustments is prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

*General Fixed Assets*

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
2023 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 6,763.95	\$ 7,300.00	\$ 14,063.95
Computer/Computer related training	-	-	-
Major equipment purchases	15,994.57	(7,300.00)	8,694.57
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	30,200.92	-	30,200.92
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	16,614.89	-	16,614.89
Maintenance and repair of roads and bridges	110,294.62	-	110,294.62
Highway construction and rebuilding projects	205,105.95	-	205,105.95
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	<u>\$ 384,974.90</u>	<u>\$ -</u>	<u>\$ 384,974.90</u>

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
2023 FORM MS-965 – SECTION 2  
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2023	\$ 247,108.68	\$ -	\$ 247,108.68
Receipts:			
2. State allocation	252,450.57	-	252,450.57
2a. Turnback allocation	14,120.00	-	14,120.00
2b. Interest on investments	14,574.48	-	14,574.48
2c. Miscellaneous	-	-	-
3. Total receipts	<u>281,145.05</u>	<u>-</u>	<u>281,145.05</u>
4. Total funds available	<u>528,253.73</u>	<u>-</u>	<u>528,253.73</u>
5. Expenditures (Section 1)	<u>384,974.90</u>	<u>-</u>	<u>384,974.90</u>
6. Balance, December 31, 2023	<u><u>\$ 143,278.83</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 143,278.83</u></u>

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
2023 FORM MS-965 – SECTION 3  
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 119,905.83	\$ -	\$ 119,905.83
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	53,314.11	-	53,314.11
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	173,219.94	-	173,219.94
5. Less: Major equipment expenditures	<u>15,994.57</u>	<u>(7,300.00)</u>	<u>8,694.57</u>
6. Remainder	<u>157,225.37</u>	<u>7,300.00</u>	<u>164,525.37</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 143,278.83</u>	<u>\$ -</u>	<u>\$ 143,278.83</u>

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail.

Adjustments

Section 1

Adjustments were made to “Major equipment purchases” and “Minor equipment purchases” because expenditures of \$7,300.00 were misclassified.

Section 3

An adjustment of \$(7,300.00) was made to “Major equipment expenditures” to reflect the adjustment made to major equipment purchases in 2023 - Section 1.

Lease-Purchase Agreement

On October 9, 2020, the municipality entered into a lease-purchase agreement with Bank Capital Services, LLC/F.N.B. Equipment Finance to purchase a 2020 Peterbilt 348 single axle truck for \$156,040.00. The agreement was for a term of 60 months at an interest rate of 4.36 percent. Principal and interest payments of \$2,898.19 are due monthly. The total amount to be repaid, including principal and interest, is \$173,891.40. Prior years’ principal and interest payments from the Liquid Fuels Tax Fund were \$11,592.76. Additionally, the municipality paid principal and interest of \$75,861.99 from the General Fund and \$5,796.38 from the Special Marcellous Shale Fund.

During the current examination period, the municipality paid principal and interest of \$8,694.57 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2023 Form MS-965 - Section 1. Additionally, the municipality paid principal and interest of \$26,083.71 from the General Fund. The amount to be repaid, including principal and interest, as of December 31, 2023 was \$45,861.99.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

**Finding No. 1 - Noncompliance With Advertising And Bidding Requirements**

Our examination disclosed that the township expended \$205,105.95 during 2023 from the Liquid Fuels Tax Fund for project No. 23-32209-001 without advertising for bids.

The expenditure was not made in compliance with the advertising, bidding, and contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(a), (also found at § 3102(a) of *The Second Class Township Code* as published by the Local Government Commission), which requires that purchases over \$18,500.00 during 2012 must be advertised, bid, and awarded by contract. The bidding threshold increased to purchases over \$22,500.00 for 2023, \$23,200.00 for 2024, and \$23,800.00 for 2025. *The Second Class Township Code*, 53 P.S. § 68104(a), (also found at § 3104(a) of *The Second Class Township Code* as published by the Local Government Commission) further states that advertising, bidding and contract requirements should not be evaded through piecemeal purchases.

We were unable to determine the cause of this condition.

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$205,105.95 to its Liquid Fuels Tax Fund.

**Recommendations**

We recommend that the township reimburse \$205,105.95 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township comply with *The Second Class Township Code* as noted in this finding.

**Management's Response**

The secretary/treasurer stated:

We received three quotes for this project and went with the lowest quote. Also contacted the three companies awarded and not awarded. The project was not advertised.

**Auditor's Conclusion**

During our next examination, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

**Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination -  
Recurring**

We cited the municipality for failing to maintain documentation for price quotations in our prior report for the period January 1, 2022 to December 31, 2022. Our current examination disclosed that the township expended \$16,061.71 during 2023 from the Liquid Fuels Tax Fund for the purchase of diesel fuel. The township was required to obtain three written or telephonic price quotations for these expenditures. However, documentation for price quotations was not available for examination. The diesel fuel purchases were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
None	12/21/22	4769	01/13/23	\$ 1,411.60
None	02/10/23	4776	03/01/23	1,692.00
None	05/15/23	4786	04/21/23	1,559.50
None	04/06/23	4790	05/24/23	1,529.50
None	06/07/23	4795	06/21/23	1,327.50
None	07/11/23	4805	08/02/23	1,440.29
None	07/16/23	4812	08/16/23	1,800.00
None	09/01/23	4820	09/13/23	1,673.20
None	10/09/23	4828	10/25/23	2,020.58
None	11/30/23	4835	12/06/23	1,607.54
Total				<u>\$16,061.71</u>

The above expenditures were not made in compliance with the contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(b), (also found at § 3102(b) of *The Second Class Township Code* as published by the Local Government Commission), which states, in part:

Written or telephonic price quotations from at least three qualified and responsible contractors shall be requested for all contracts [during 2012] that exceed ten thousand dollars (\$10,000.00) but are less than the amount [in excess of \$18,500.00] requiring advertisement and competitive bidding or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record of telephonic price quotations shall be made and shall contain at least the date of the quotation, the name of the contractor and the contractor's representative, the construction, reconstruction, repair, maintenance or work which was the subject of the quotation and the price. Written price quotations, written records of telephonic price quotations and memoranda shall be retained for a period of three years.

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

**Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination -  
Recurring (Continued)**

The thresholds for obtaining price quotations increased to purchases between \$12,200.00 and \$22,500.00 for 2023, \$12,600.00 and \$23,200.00 for 2024, and \$12,900.00 and \$23,800.00 for 2025.

We were unable to determine the cause of this condition.

The township reimbursed \$16,061.71 to its Liquid Fuels Tax Fund on January 26, 2025, which was subsequent to our examination period.

**Recommendation**

We recommend that the township comply with *The Second Class Township Code* as noted in this finding.

**Management's Response**

The secretary/treasurer stated:

This amount was reimbursed from the General Fund back to Liquid Fuels before the audit was started.

**Auditor's Conclusion**

During our next examination, we will determine if the municipality complied with our recommendation.



TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

Summary Of Prior Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$16,333.11 to its Liquid Fuels Tax Fund for failure to maintain documentation for price quotations.

During our current examination, we reviewed a letter dated July 15, 2024, from the Department of Transportation directing the municipality to reimburse \$16,333.11 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on August 28, 2024, which was subsequent to our examination period.

In our prior report, we also recommended that the municipality comply with *The Second Class Township Code* by obtaining price quotations for all purchases between \$11,800.00 and \$21,900.00 for 2022. The thresholds for obtaining price quotations increased to purchases between \$12,200.00 and \$22,500.00 for 2023, \$12,600.00 and \$23,200.00 during 2024, and \$12,900.00 and \$23,800.00 for 2025.

During our current examination, we noted that the municipality did not comply with our recommendations (see Finding No. 2).

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF ONSITE CLOSEOUT MEETING  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

An onsite closeout meeting was held March 24, 2025. Those participating were:

TOWNSHIP OF CHERRYHILL

Mrs. Shirley Howells, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Oldriska Hoch, CFE, Auditor

TOWNSHIP OF CHERRYHILL  
INDIANA COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2023

This report was initially distributed to:

**The Honorable Michael Carroll**  
Secretary  
Department of Transportation

**Township of Cherryhill**  
Indiana County  
184 Spaulding Road  
Penn Run, PA 15765

**The Honorable Roger McDannell**  
Chairman of the Board of Supervisors

**Mrs. Shirley Howells**  
Secretary/Treasurer

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