

# ATTESTATION ENGAGEMENT

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## Township of East Norriton Montgomery County, Pennsylvania 46-202

### Liquid Fuels Tax Fund

For the Period

January 1, 2023 to December 31, 2024

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December 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania  
Department of the 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 have examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of East Norriton, Montgomery County, for the period January 1, 2023 to December 31, 2024. The municipality's management is responsible for presenting the Forms 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 Forms 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 Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms 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 Forms 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 Forms MS-965 With Adjustments are made by the Department of the Auditor General.

### Independent Auditor's Report (Continued)

As discussed in the Finding And Recommendations section of this report, our examination disclosed that the 2024 Liquid Fuels Tax Fund allocation of \$392,478.34, which should have been distributed from the Department of Transportation to the municipality during the first week of March of that year, was not received until January 7, 2025, which was subsequent to our examination period.

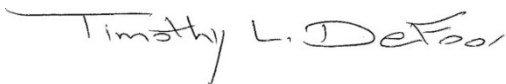
In our opinion, except for the effects of the deviation from the criteria discussed in the preceding paragraph, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of East Norriton, Montgomery County, for the period January 1, 2023 to December 31, 2024, 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, regulations, contracts, or grant agreements that have a material effect on the Forms MS-965; and any other instances that warrant the attention of those charged with governance. 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 Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions. The results of our tests did not disclose any matters that are required to be reported under *Government Auditing Standards*. However, we did note a matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Late Receipt Of Allocation And Allocation Deposited Into The General Fund.

The purpose of this report is to provide information related to the municipality's Liquid Fuels Tax Fund to assist the Pennsylvania Department of Transportation in fulfilling its regulatory authority as described in the laws and regulations identified in the Background section of this report and the Pennsylvania Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Township of East Norriton, Montgomery 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  
November 13, 2025

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TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background

The Liquid Fuels Tax Municipal Allocation Law<sup>1</sup> 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 maintained by all political subdivisions making application in the county; and (2) 50 percent on the proportion of a municipality's population to the total population of all municipalities making application in the state.<sup>2</sup>

Section 9511 (relating to Allocation of proceeds) of the Pennsylvania Vehicle Code provides municipalities with annual maintenance payments to be received from the Motor License Fund.<sup>3</sup>

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).

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<sup>1</sup> 72 P.S. § 2615.1 *et seq.*, Act 655 of 1956, as amended.

<sup>2</sup> 75 Pa.C.S. § 9010(c)(1)-(2) as last amended by Act 89 of 2013.

<sup>3</sup> 75 Pa.C.S. § 9511, as last amended by Act 89 of 2013 and Act 101 of 2016, *See also* 72 P.S. § 2615.4, as last amended by Act 42 of 2013.

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background (Continued)

2. Make deposits and payments or expenditures in compliance with Act 655, 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 that can be placed into the Liquid Fuels Tax Fund.
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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>	<u>\$12,600.00</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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>	<u>\$12,600.00</u>

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

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

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 EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

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, 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's financial activities.

*Basis Of Accounting*

The accompanying Forms 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 EAST NORRITON  
MONTGOMERY 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	\$ 22,172.95	\$ -	\$ 22,172.95
Computer/Computer related training	-	-	-
Major equipment purchases	194,083.04	-	194,083.04
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	50,955.78	-	50,955.78
Street lighting	-	-	-
Storm sewers and drains	3,406.18	-	3,406.18
Repairs of tools and machinery	577.00	-	577.00
Maintenance and repair of roads and bridges	5,041.40	-	5,041.40
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	<u>\$ 276,236.35</u>	<u>\$ -</u>	<u>\$ 276,236.35</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY 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	\$ 555,026.56	\$ -	\$ 555,026.56
Receipts:			
2. State allocation	393,705.66	-	393,705.66
2a. Turnback allocation	23,240.00	-	23,240.00
2b. Interest on investments	35,723.97	-	35,723.97
2c. Miscellaneous	54,400.00	-	54,400.00
3. Total receipts	507,069.63	-	507,069.63
4. Total funds available	1,062,096.19	-	1,062,096.19
5. Expenditures (Section 1)	276,236.35	-	276,236.35
6. Balance, December 31, 2023	<u>\$ 785,859.84</u>	<u>\$ -</u>	<u>\$ 785,859.84</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY 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	\$ 249,893.41	\$ -	\$ 249,893.41
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	83,389.13	-	83,389.13
3. PENNDOT approved adjustments	<u>54,400.00</u>	<u>-</u>	<u>54,400.00</u>
4. Total funds available for equipment acquisition	387,682.54	-	387,682.54
5. Less: Major equipment expenditures	<u>194,083.04</u>	<u>-</u>	<u>194,083.04</u>
6. Remainder	<u>193,599.50</u>	<u>-</u>	<u>193,599.50</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 193,599.50</u>	<u>\$ -</u>	<u>\$ 193,599.50</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
2024 FORM MS-965 – SECTION 1  
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 2,600.00	\$ -	\$ 2,600.00
Computer/Computer related training	-	-	-
Major equipment purchases	98,685.70	-	98,685.70
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	30,199.87	-	30,199.87
Traffic control devices	51,326.77	-	51,326.77
Street lighting	-	-	-
Storm sewers and drains	8,112.03	-	8,112.03
Repairs of tools and machinery	1,712.00	-	1,712.00
Maintenance and repair of roads and bridges	6,456.42	-	6,456.42
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	2,776.01	2,776.01
Total (To Section 2, Line 5)	<u>\$ 199,092.79</u>	<u>\$ 2,776.01</u>	<u>\$ 201,868.80</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
2024 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, 2024	\$ 785,859.84	\$ -	\$ 785,859.84
Receipts:			
2. State allocation	-	-	-
2a. Turnback allocation	23,240.00	-	23,240.00
2b. Interest on investments	34,523.10	.38	34,523.48
2c. Miscellaneous	179,053.68	2,775.63	181,829.31
3. Total receipts	236,816.78	2,776.01	239,592.79
4. Total funds available	1,022,676.62	2,776.01	1,025,452.63
5. Expenditures (Section 1)	199,092.79	2,776.01	201,868.80
6. Balance, December 31, 2024	<u>\$ 823,583.83</u>	<u>\$ -</u>	<u>\$ 823,583.83</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
2024 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	\$ 193,599.50	\$ -	\$ 193,599.50
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	4,648.00	-	4,648.00
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	198,247.50	-	198,247.50
5. Less: Major equipment expenditures	98,685.70	-	98,685.70
6. Remainder	99,561.80	-	99,561.80
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	\$ 99,561.80	\$ -	\$ 99,561.80

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

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

Adjustments

2024 - Section 1

An adjustment of \$2,776.01 was made to “Miscellaneous” because a correction of a deposit in error, plus accrued interest, was not reported.

2024 - Section 2

An adjustment of \$.38 was made to “Interest on investments” because interest earned was understated.

An adjustment of \$2,775.63 was made to “Miscellaneous” because a deposit in error was not reported.

Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Liquid Fuels Tax Fund during the examination period:

<u>Source</u>	<u>Description</u>	<u>2023</u>	<u>2024</u>
Local business	Sale of equipment	\$54,400.00	\$ -
Commonwealth of Pennsylvania	Deposit in error	-	\$2,775.63
General Fund	Reimbursement (Summary Of Prior Examination Recommendations)	-	179,053.68
		<u>-</u>	<u>179,053.68</u>
Totals		<u>\$54,400.00</u>	<u>\$181,829.31</u>

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

Deposit In Error

On June 3, 2024, the Commonwealth of Pennsylvania electronically deposited \$2,775.63 into the municipality's Liquid Fuels Tax Fund in error. On June 4, 2024, the municipality transferred this amount from its Liquid Fuels Tax Fund to its General Fund to correct the deposit in error. In addition, on June 6, 2024, the municipality transferred \$.38 from its Liquid Fuels Tax Fund to its General Fund for accrued interest from the deposit in error.

Lease-Purchase Agreement

On June 24, 2020, the municipality entered into a lease-purchase agreement with Comtrust Federal Credit Union to purchase a 2020 Freightliner, Model #114SD for \$197,095.00. The agreement was for a term of 75 months at an interest rate of 2.99 percent. Principal and interest payments of \$2,884.68 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$97,857.27 and \$13,820.05, respectively.

During the current examination period, the municipality paid principal of \$64,651.71 and interest of \$4,580.61 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2023 and 2024 Forms MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2024, was \$34,586.02, plus interest.

Lease-Purchase Agreement

On February 4, 2024, the municipality entered into a lease-purchase agreement with Univest Capital to purchase a 2023 International dump truck with accessories for \$195,560.00. The agreement was for a term of six years at an interest rate of 6.95 percent. Principal and interest payments of \$34,069.54 are due annually.

During the current examination period, the municipality paid principal of \$32,915.20 and interest of \$1,154.34 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2024 Form MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2024, was \$162,644.80, plus interest.



TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

**Finding - Late Receipt Of Allocation And Allocation Deposited Into The General Fund**

Our examination disclosed that the 2024 Liquid Fuels Tax Fund allocation of \$392,478.34, which should have been distributed from the Department of Transportation to the municipality during the first week of March of that year, was not received until January 7, 2025, which was subsequent to our examination period, because the municipality failed to comply with the Department of Transportation's *Publication 9*, Chapter Two, Section 2.4, which states:

To qualify for the annual liquid fuels tax allocation, a municipality shall:

- Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
- Make deposits and payments or expenditures in compliance with the Act 655. Failure to do so may result in not receiving allocations from PENNDOT until all discrepancies are resolved.
- 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>.
- Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
- 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.

Because the municipality failed to reimburse a prior audit finding timely, the municipality did not have use of the 2024 allocation for ten months. Furthermore, had the allocation been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

**Finding - Late Receipt Of Allocation And Allocation Deposited Into The General Fund  
(Continued)**

Additionally, our examination disclosed that the Commonwealth of Pennsylvania electronically deposited the 2024 Liquid Fuels Tax Fund allocation of \$392,478.34 into the General Fund on January 7, 2025, subsequent to the examination period, which is in noncompliance with the Liquid Fuels Tax Municipal Allocation Law.

The practice of depositing liquid fuels money into any account other than the Liquid Fuels Tax Fund account is contrary to the Act of June 1, 1956, P.L. (1955) 1944, 72 P.S. § 2615.5, known as the Liquid Fuels Tax Municipal Allocation Law, which states:

. . . each city, borough, town and township, shall . . . Establish and maintain a special fund into which the moneys [liquid fuels tax funds] . . . shall be deposited and into which no other moneys may be deposited or commingled . . .

We could not determine the cause of this condition.

The risk that Liquid Fuels Tax Fund money may be used for unauthorized purposes increases when liquid fuels money is commingled with other funds.

On February 13, 2025, subsequent to the examination period, the municipality reimbursed \$392,478.34 to the Liquid Fuels Tax Fund.

**Recommendations**

We recommend that the municipality comply with the Department of Transportation's *Publication 9* to ensure that the allocations are received during the first week in March as outlined above.

We also recommend that the municipality deposit all liquid fuels tax money promptly into the Liquid Fuels Tax Fund.

**Management's Response**

The municipal officials offered no formal response at this time.

**Auditor's Conclusion**

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

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

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 \$581,457.76 to its Liquid Fuels Tax Fund for failure to submit a Final Completion Report Form MS-999 for a completed project in a timely manner.

During our current examination, we reviewed a letter dated December 18, 2024, from the Department of Transportation stating that reimbursement of \$402,404.08 of this amount would not be required. The letter further directed the municipality to reimburse the remaining \$179,053.68 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on December 18, 2024.

In our prior report, we also recommended that the municipality:

- Submit a completed Form MS-999 to the Department of Transportation for the project.
- Comply with the Department of Transportation's *Publication 9* by submitting a Final Completion Report Form MS-999 for completed projects in a timely manner.

During our current examination, we noted that the municipality complied with our recommendations.

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF ONSITE CLOSEOUT MEETING  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

An onsite closeout meeting was held June 25, 2025. Those participating were:

TOWNSHIP OF EAST NORRITON

Mr. David A. Crist, Finance Director

Ms. Erica Cook, Finance Department Supervisor

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Evan Betzenberger, Auditor

TOWNSHIP OF EAST NORRITON  
MONTGOMERY COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2023 TO DECEMBER 31, 2024

This report was initially distributed to:

**The Honorable Michael Carroll**

Secretary  
Department of Transportation

**Township of East Norriton**

Montgomery County  
2501 Stanbridge Street  
East Norriton, PA 19401

**The Honorable Laura Rivera**

Chairperson of the Board of Supervisors

**Ms. Cynthia King**

Finance Director

**Ms. Erica Cook**

Finance Department Supervisor

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).