

COMPLIANCE AUDIT

Township of Greene Franklin County, Pennsylvania 28-203 Liquid Fuels Tax Fund For the Period January 1, 2022 to December 31, 2024

April 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

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

We have conducted a compliance audit of the Liquid Fuels Tax Fund of the Township of Greene, Franklin County, for the period January 1, 2022 to December 31, 2024, pursuant to the requirements in 75 Pa.C.S. § 9010.

The objective of the audit was to determine whether the municipality complied with the criteria in the Pennsylvania Department of Transportation's (PennDOT) *Publication 9* related to the receipt, expenditure, and reporting of Liquid Fuels Tax Fund money (hereafter referred to as criteria) as described in the Background section of this report.

The procedures we performed included the following:

- Obtained the municipality's Forms MS-965 from PennDOT's dotGrants system.¹
- Communicated with municipal officials, reviewed the municipality's meeting minutes, and conducted other procedures to obtain an understanding of the municipality's operations and determine the nature and extent of testing.
- Determined whether the municipality performed internal control procedures to reduce the risk of not complying with the criteria.
- Compared amounts reported on Forms MS-965 to municipal records and, if applicable, proposed adjustments for approval by the municipality's management. The Forms MS-965 revised with our adjustments, if any, are included in this report.
- Tested expenditure transactions totaling \$2,215,166.08 of the \$2,283,190.90 expended during the period by reviewing supporting documentation to determine whether the expenditures were permissible and in compliance with requirements in the criteria, including whether the amount and classification on Form MS-965 was accurate. Supporting documentation typically includes items such as bank statements, invoices, payroll records, cancelled checks, bidding documentation, meeting minutes, and project approval and completion report forms, as applicable to the transactions.
- Determined whether state aid allocations and other receipts were deposited in a timely manner and into the proper bank account.

¹ The dotGrants system is used by municipalities to submit financial information related to Liquid Fuels Tax Funds using PennDOT's Form MS-965.

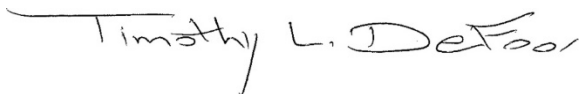
Our audit was limited to the areas identified above and was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. This is a departure from past practice. New professional auditing standards, with an effective date in December 2025, created requirements that the Department cannot comply with in a cost-effective manner.

The municipality is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with the criteria and for complying with the criteria. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions. This report should not be considered to provide absolute assurance due to limitations inherent in auditing and the nature of audit evidence, much of which is obtained from the audited entity.

We identified misstatements on the Forms MS-965 and proposed adjustments to the municipality's management. Management approved the adjustments, which are shown in the adjustments column on the Forms MS-965 With Adjustments in this report. The impact of any reportable noncompliance associated with these approved adjustments is considered in the compliance conclusion below.

Based on our audit procedures, we conclude that, for the period January 1, 2022 to December 31, 2024, the Township of Greene, Franklin County, in all significant respects, complied with the criteria in PennDOT's *Publication 9* related to the receipt, expenditure, and reporting of Liquid Fuels Tax Fund money as described in the Background section of this report.

The contents of this report were discussed with officials of the municipality. We appreciate the courtesy they extended to us during the audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
April 22, 2026

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TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2024

Background

The Liquid Fuels Tax Municipal Allocation Law² 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.³

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.⁴

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 72 P.S. § 2615.1 *et seq.*, Act 655 of 1956, as amended.

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

⁴ 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 GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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 31st and the Survey of Financial Condition By March 15th.
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 use of and accounting for Liquid Fuels Tax Fund money and preparing the Form MS-965 With Adjustments 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:

2021	2022	2023	2024
\$11,500.00	\$11,800.00	\$12,200.00	\$12,600.00

- 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:

2021	2022	2023	2024
\$11,500.00	\$11,800.00	\$12,200.00	\$12,600.00

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

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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 GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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 GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	64,448.24	-	64,448.24
Traffic control devices	195,044.10	-	195,044.10
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	565,531.78	-	565,531.78
Miscellaneous	-	5,967.50	5,967.50
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 825,024.12</u>	<u>\$ 5,967.50</u>	<u>\$ 830,991.62</u>

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
2022 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, 2022	\$ 208,063.59	\$ -	\$ 208,063.59
Receipts:			
2. State allocation	651,946.17	-	651,946.17
2a. Turnback allocation	20,520.00	-	20,520.00
2b. Interest on investments	1,306.61	-	1,306.61
2c. Miscellaneous	<u>42,856.42</u>	<u>5,967.50</u>	<u>48,823.92</u>
3. Total receipts	<u>716,629.20</u>	<u>5,967.50</u>	<u>722,596.70</u>
4. Total funds available	<u>924,692.79</u>	<u>5,967.50</u>	<u>930,660.29</u>
5. Expenditures (Section 1)	<u>825,024.12</u>	<u>5,967.50</u>	<u>830,991.62</u>
6. Balance, December 31, 2022	<u><u>\$ 99,668.67</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 99,668.67</u></u>

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
2022 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	\$ 208,063.59	\$ -	\$ 208,063.59
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	134,493.23	-	134,493.23
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	342,556.82	-	342,556.82
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>342,556.82</u>	<u>-</u>	<u>342,556.82</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 99,668.67</u>	<u>\$ -</u>	<u>\$ 99,668.67</u>

TOWNSHIP OF GREENE
FRANKLIN 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	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	45,281.94	-	45,281.94
Traffic control devices	171,505.17	-	171,505.17
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	597,771.11	-	597,771.11
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 814,558.22</u>	 <u>\$ -</u>	 <u>\$ 814,558.22</u>

TOWNSHIP OF GREENE
FRANKLIN 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	\$ 99,668.67	\$ -	\$ 99,668.67
Receipts:			
2. State allocation	673,272.24	-	673,272.24
2a. Turnback allocation	20,520.00	-	20,520.00
2b. Interest on investments	7,413.28	-	7,413.28
2c. Miscellaneous	17,177.61	-	17,177.61
3. Total receipts	718,383.13	-	718,383.13
4. Total funds available	818,051.80	-	818,051.80
5. Expenditures (Section 1)	814,558.22	-	814,558.22
6. Balance, December 31, 2023	\$ 3,493.58	\$ -	\$ 3,493.58

TOWNSHIP OF GREENE
FRANKLIN 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	\$ 99,668.67	\$ -	\$ 99,668.67
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	138,758.45	-	138,758.45
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	238,427.12	-	238,427.12
5. Less: Major equipment expenditures	<u>-</u>	<u>-</u>	<u>-</u>
6. Remainder	<u>238,427.12</u>	<u>-</u>	<u>238,427.12</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 3,493.58</u>	<u>\$ -</u>	<u>\$ 3,493.58</u>

TOWNSHIP OF GREENE
FRANKLIN 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	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	36,613.64	-	36,613.64
Traffic control devices	20,844.30	-	20,844.30
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	580,163.05	-	580,163.05
Miscellaneous	-	20.07	20.07
 Total (To Section 2, Line 5)	 <u>\$ 637,620.99</u>	 <u>\$ 20.07</u>	 <u>\$ 637,641.06</u>

TOWNSHIP OF GREENE
FRANKLIN 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	\$ 3,493.58	\$ -	\$ 3,493.58
Receipts:			
2. State allocation	668,706.62	-	668,706.62
2a. Turnback allocation	20,520.00	-	20,520.00
2b. Interest on investments	3,604.18	-	3,604.18
2c. Miscellaneous	5,224.57	20.07	5,244.64
3. Total receipts	<u>698,055.37</u>	<u>20.07</u>	<u>698,075.44</u>
4. Total funds available	<u>701,548.95</u>	<u>20.07</u>	<u>701,569.02</u>
5. Expenditures (Section 1)	<u>637,620.99</u>	<u>20.07</u>	<u>637,641.06</u>
6. Balance, December 31, 2024	<u><u>\$ 63,927.96</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 63,927.96</u></u>

TOWNSHIP OF GREENE
FRANKLIN 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	\$ 3,493.58	\$ -	\$ 3,493.58
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	137,845.32	-	137,845.32
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	141,338.90	-	141,338.90
5. Less: Major equipment expenditures	<u>-</u>	<u>-</u>	<u>-</u>
6. Remainder	<u>141,338.90</u>	<u>-</u>	<u>141,338.90</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 63,927.96</u>	<u>\$ -</u>	<u>\$ 63,927.96</u>

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD

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

Adjustments

2022 - Section 1

An adjustment of \$5,967.50 was made to “Miscellaneous” because the correction of a deposit in error was not reported.

2022 - Section 2

An adjustment of \$5,967.50 was made to “Miscellaneous” because a deposit in error was not reported.

2024 - Section 1

An adjustment of \$20.07 was made to “Miscellaneous” because bank service charges were not reported.

2024 - Section 2

An adjustment of \$20.07 was made to “Miscellaneous” because a refund of bank service charges was not reported.

Miscellaneous Expenditures

On December 4, 2024, the municipality expended \$20.07 from the Liquid Fuels Tax Fund for bank service charges.

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD

Miscellaneous Receipts

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

Source	Description	2022	2023	2024
Commonwealth of Pennsylvania	Deposit in error	\$ 5,967.50	\$ -	\$ -
General Fund	Reimbursement (Summary Of Prior Recommendations)	37,186.22	-	-
Franklin County	Sale of road salt	2,735.10	-	5,224.57
Lurgan Township	Sale of road salt	2,735.10	2,735.10	-
General Fund	Reimbursement for project expenditures	200.00	-	-
Guilford Water Authority	Reimbursement of paving expenditures	-	14,442.51	-
Financial Institution	Refund of bank service charges	-	-	20.07
Totals		<u>\$48,823.92</u>	<u>\$17,177.61</u>	<u>\$5,244.64</u>

Deposit In Error

On January 7, 2022, the Commonwealth of Pennsylvania electronically deposited \$5,967.50 into the Liquid Fuels Tax Fund in error. On February 14, 2022, the municipality transferred this amount from its Liquid Fuels Tax Fund to its General Fund to correct the deposit in error.

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2024

Summary Of Prior Recommendations

In our prior report, we recommended that the Department of Transportation review our findings to determine if the municipality should reimburse \$37,186.22 to the Liquid Fuels Tax Fund. This amount consists of \$8,150.00 for vendor overcharges and \$29,036.22 for noncompliance with advertising and bidding requirements.

During our current audit we reviewed a letter dated July 6, 2022, from the Department of Transportation directing the municipality to reimburse \$37,186.22 to the Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on November 1, 2022.

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

- Compare invoice prices to contract prices prior to making payments on vendor invoices.
- Comply with *The Second Class Township Code* in regard to advertising, bidding, and contract requirements.

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

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2024

An exit conference was held January 21, 2026. Those participating were:

TOWNSHIP OF GREENE

Ms. Keityn Zullinger, Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Ryan W. Shrauder, Audit Supervisor

TOWNSHIP OF GREENE
FRANKLIN COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2024

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Greene
Franklin County
1145 Garver Lane
Chambersburg, PA 17202

The Honorable Todd Burns
Chairman of the Board of Supervisors

Ms. Keityn Zullinger
Treasurer

This report is a matter of public record and is available online at 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.