COMPLIANCE AUDIT

Township of Londonderry

Dauphin County, Pennsylvania

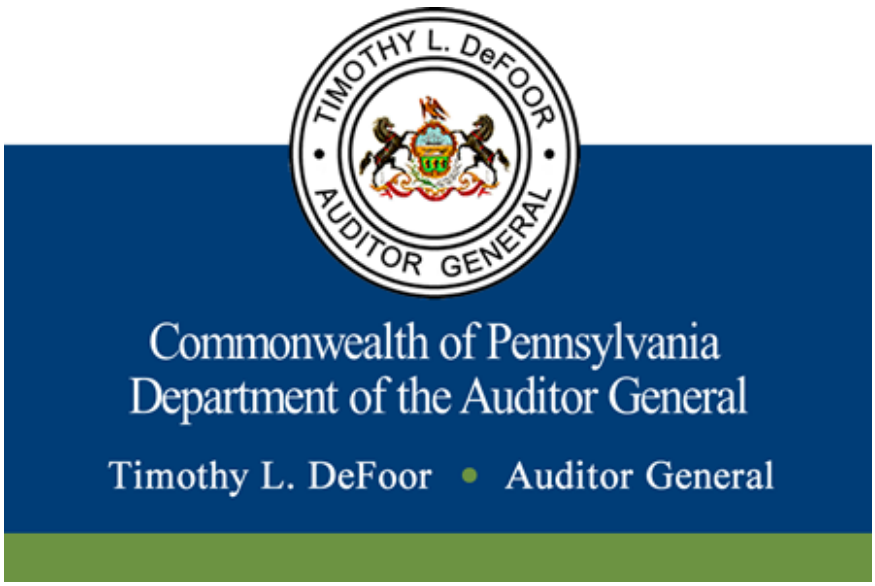
22-207

Liquid Fuels Tax Fund

For the Period

January 1, 2024 to December 31, 2025

November 2026



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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 Londonderry, Dauphin County, for the period January 1, 2024 to December 31, 2025, 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 described in the Background section of this report and 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).

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 to include our adjustments, if any, are included in this report.
- Tested expenditure transactions totaling $481,327.78 of the $575,863.91 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.

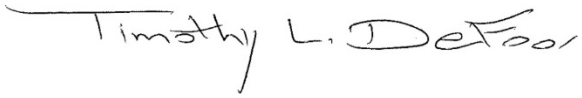
The municipality is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with the criteria and for complying with the criteria. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary 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, 2024 to December 31, 2025, the Township of Londonderry, Dauphin County, in all significant respects, complied with the criteria described in the Background section of this report and the Pennsylvania Department of Transportation's (PennDOT) *Publication 9*, except as noted in the finding listed below and discussed later in this report.

- Documentation For Price Quotations Was Not Available For Audit.

The contents of this report were discussed with officials of the municipality and, where appropriate, their responses have been included in the report. We appreciate the courtesy they extended to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor
Auditor General
October 5, 2026

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TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

Background

The Liquid Fuels Tax Municipal Allocation Law[2] 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.

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 and the Survey of Financial Condition By March 15.

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 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:

2022	2023	2024	2025
$11,800.00	$12,200.00	$12,600.00	$12,900.00

- 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:

2022	2023	2024	2025
$11,800.00	$12,200.00	$12,600.00	$12,900.00

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

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

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 LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

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 LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	53,833.24	918.16	54,751.40
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	48,977.58	-	48,977.58
Traffic control devices	23,904.32	-	23,904.32
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	65,551.85	-	65,551.85
Highway construction and rebuilding projects	142,814.41	-	142,814.41
Miscellaneous	23,998.07	(918.16)	23,079.91
Total (To Section 2, Line 5)	$ 359,079.47	$ -	$ 359,079.47

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2024	$ 265,027.37	$ -	$ 265,027.37
Receipts:			
2. State allocation	225,419.32	-	225,419.32
2a. Turnback allocation	920.00	-	920.00
2b. Interest on investments	5,566.99	-	5,566.99
2c. Miscellaneous	37,139.40	-	37,139.40
3. Total receipts	269,045.71	-	269,045.71
4. Total funds available	534,073.08	-	534,073.08
5. Expenditures (Section 1)	359,079.47	-	359,079.47
6. Balance, December 31, 2024	$ 174,993.61	$ -	$ 174,993.61

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 265,027.37	$ -	$ 265,027.37
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	45,267.86	-	45,267.86
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	310,295.23	-	310,295.23
5. Less: Major equipment expenditures	53,833.24	918.16	54,751.40
6. Remainder	256,461.99	(918.16)	255,543.83
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 174,993.61	$ -	$ 174,993.61

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2025 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Minor equipment purchases	$ -	$ -	$ -
Computer/Computer related training	-	-	-
Major equipment purchases	123,193.24	-	123,193.24
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	44,974.72	-	44,974.72
Traffic control devices	26,539.45	-	26,539.45
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	6,686.26	-	6,686.26
Maintenance and repair of roads and bridges	14,333.37	-	14,333.37
Highway construction and rebuilding projects	1,057.40	-	1,057.40
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	$ 216,784.44	$ -	$ 216,784.44

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2025 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2025	$ 174,993.61	$ -	$ 174,993.61
Receipts:			
2. State allocation	225,698.52	-	225,698.52
2a. Turnback allocation	920.00	-	920.00
2b. Interest on investments	4,701.77	-	4,701.77
2c. Miscellaneous	2,096.27	-	2,096.27
3. Total receipts	233,416.56	-	233,416.56
4. Total funds available	408,410.17	-	408,410.17
5. Expenditures (Section 1)	216,784.44	-	216,784.44
6. Balance, December 31, 2025	$ 191,625.73	$ -	$ 191,625.73

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
2025 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments	Adjusted Amount
1. Prior year equipment balance	$ 174,993.61	$ -	$ 174,993.61
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	45,323.70	-	45,323.70
3. PENNDOT approved adjustments	2,096.27	-	2,096.27
4. Total funds available for equipment acquisition	222,413.58	-	222,413.58
5. Less: Major equipment expenditures	123,193.24	-	123,193.24
6. Remainder	99,220.34	-	99,220.34
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 99,220.34	$ -	$ 99,220.34

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

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

Adjustments were made to "Major equipment purchases" and "Miscellaneous" because expenditures of $918.16 were misclassified.

2024 - Section 3

An adjustment of $918.16 was made to "Major equipment expenditures" to reflect the adjustment made to major equipment purchases in 2024 - Section 1.

Miscellaneous Receipts

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

Source	Description	2024	2025
General Fund	Reimbursement (Summary Of 2021-2022 Recommendations)	$14,443.50	$ -
Golf Course Fund	Correction of transfer in error	22,695.90	-
Vendor	Sale of equipment	-	2,096.27
Total		$37,139.40	$2,096.27

Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the audit period:

Payee	Description	2024
Golf Course Fund	Transfer in error	$22,695.90
Financial Institution	Bank service charges	384.01
Total		$23,079.91

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

Transfer In Error

On August 20, 2024, the municipality transferred $22,695.90 from the Liquid Fuels Tax Fund to its Golf Course Fund in error. On September 4, 2024, the municipality transferred this amount from its Golf Course Fund to its Liquid Fuels Tax Fund to correct the transfer in error.

Dauphin County Infrastructure Bank Loan

On May 15, 2014, the municipality borrowed $925,000.00 from the Dauphin County Infrastructure Bank to repair three bridges. The term of the loan was for ten years at an interest rate of 0.5 percent. Principal and interest payments of $94,886.74 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were $830,585.35 and $23,395.31, respectively.

During the current audit period, the municipality paid principal of $94,414.65 and interest of $472.09 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2024 Form MS-965 - Section 1. The loan was paid in full as of January 1, 2024.

Lease-Purchase Agreement

On December 8, 2020, the municipality entered into a lease-purchase agreement with Fulton Bank to purchase a 2021 Ford F-550 dump truck for $84,980.00. The agreement was for a term of five years at an interest rate of 4.02 percent. Principal and interest payments of $18,363.28 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were $50,354.14 and $4,735.58, respectively.

During the current audit period, the municipality paid principal of $34,625.86 and interest of $2,100.62 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2024 and 2025 Forms MS-965 - Section 1. The lease-purchase agreement was paid in full as of October 6, 2025.

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

Lease-Purchase Agreement

On July 20, 2022, the municipality entered into a lease-purchase agreement with Santander Bank to purchase a 2022 John Deere tractor with Tiger mount mower package for $161,419.35. The agreement was for a term of five years at an interest rate of 4.94 percent. Principal and interest payments of $35,470.00 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were $64,717.67 and $6,222.33, respectively.

During the current audit period, the municipality paid principal of $62,901.52 and interest of $8,038.48 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2024 and 2025 Forms MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2025, was $33,800.16, plus interest.

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

Finding - Documentation For Price Quotations Was Not Available For Audit

We tested expenditures totaling $66,118.33 that required the township to maintain documentation for price quotations and found that the township expended $18,078.00 during 2025 from the Liquid Fuels Tax Fund for snow removal without maintaining documentation for price quotations. The expenditures were as follows:

Invoice Number	Invoice Date	Check Number	Check Date	Amount
10786	02/03/2025	1223	02/19/2025	$ 7,519.25
10799	02/19/2025	1228	02/25/2025	3,588.75
10874	04/15/2025	1240	07/25/2025	2,000.00
1008	01/08/2025	1222	01/27/2025	1,050.00
1016	01/24/2025	1224	02/19/2025	1,400.00
1017	02/11/2025	1224	02/19/2025	1,400.00
1024	02/12/2025	1224	02/19/2025	560.00
1027	02/15/2025	1224	02/19/2025	560.00
Total				$18,078.00

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.

The thresholds for obtaining price quotations increased to purchases between $12,600.00 and $23,200.00 for 2024, $12,900.00 and $23,800.00 for 2025, and $13,200.00 and $24,500.00 for 2026.

We were unable to determine the cause of this condition.

Finding - Documentation For Price Quotations Was Not Available For Audit (Continued)

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse $18,078.00 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse $18,078.00 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 finance director stated:

> Going forward, during the fourth quarter of the calendar year, Londonderry Township will obtain three quotes for the upcoming year's snow removal/consulting services. If the township anticipates these services will exceed the bidding threshold, a formal bid will be preserved and documented in the board minutes.

Auditor's Conclusion

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

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF 2021-2022 RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

Summary Of 2021-2022 Recommendation

In our 2021-2022 report, we recommended that the Department of Transportation review our finding to determine if the municipality should reimburse $14,443.50 to its Liquid Fuels Tax Fund for failing to maintain documentation for price quotations.

During our 2023 audit, we reviewed a letter dated March 12, 2024, from the Department of Transportation directing the municipality to reimburse $14,443.50 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on March 18, 2024.

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

An exit conference was held June 29, 2026. Those participating were:

TOWNSHIP OF LONDONDERRY

Mr. Brian Marchuck, Finance Director

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Tammy Fleisher, Audit Supervisor

TOWNSHIP OF LONDONDERRY
DAUPHIN COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2024 TO DECEMBER 31, 2025

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

The Honorable Michael Geyer
Chairman of the Board of Supervisors

Mr. David Blechertas
Township Manager

Mr. Brian Marchuck
Finance Director

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.