

# ATTESTATION ENGAGEMENT

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## Township of North Versailles

Allegheny County, Pennsylvania

02-111

Liquid Fuels Tax Fund

For the Period

January 1, 2022 to December 31, 2023

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November 2024



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 Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of North Versailles, Allegheny County, for the period January 1, 2022 to December 31, 2023. 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 discussed in the Finding And Recommendations section of this report, the municipality expended \$43,257.65 during 2022 and \$21,093.48 during 2023 from the Liquid Fuels Tax Fund for the purchase of materials for storm sewers and drains without advertising for bids.

## Independent Auditor's Report (Continued)

In our opinion, except for the matter 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 North Versailles, Allegheny County, for the period January 1, 2022 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 Forms 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 Forms 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 Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms 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 Forms 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.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

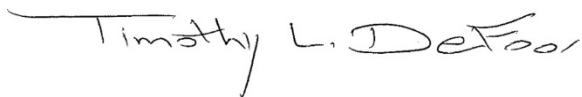
## Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of North Versailles, Allegheny 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 Forms 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 instance of noncompliance that is required to be reported under *Government Auditing Standards*:

- Noncompliance With Advertising And Bidding Requirements.

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 North Versailles, Allegheny 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  
September 6, 2024

# CONTENTS

	<u>Page</u>
Background.....	1
Financial Section:	
2022 Form MS-965 With Adjustments .....	5
2023 Form MS-965 With Adjustments .....	8
Auditor Description Of Select Transactions.....	11
Finding And Recommendations:	
Finding - Noncompliance With Advertising And Bidding Requirements .....	12
Summary Of Onsite Closeout Meeting.....	14
Report Distribution .....	15

TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2022 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 NORTH VERSAILLES  
 ALLEGHENY COUNTY  
 LIQUID FUELS TAX FUND  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2022 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:

2020	2021	2022	2023
\$11,300.00	\$11,500.00	\$11,800.00	\$12,200.00

- 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:

2020	2021	2022	2023
\$11,300.00	\$11,500.00	\$11,800.00	\$12,200.00

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

TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2022 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 NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2022 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 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 NORTH VERSAILLES  
 ALLEGHENY 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	110,074.33	-	110,074.33
Traffic control devices	-	-	-
Street lighting	184,059.49	-	184,059.49
Storm sewers and drains	46,457.65	-	46,457.65
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	11,506.79	-	11,506.79
Highway construction and rebuilding projects	-	-	-
Miscellaneous	80.00	-	80.00
	<u>80.00</u>	<u>-</u>	<u>80.00</u>
Total (To Section 2, Line 5)	<u>\$ 352,178.26</u>	<u>\$ -</u>	<u>\$ 352,178.26</u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY 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	\$ 207,310.18	\$ -	\$ 207,310.18
Receipts:			
2. State allocation	308,926.75	-	308,926.75
2a. Turnback allocation	160.00	-	160.00
2b. Interest on investments	229.03	-	229.03
2c. Miscellaneous	-	-	-
3. Total receipts	<u>309,315.78</u>	<u>-</u>	<u>309,315.78</u>
4. Total funds available	<u>516,625.96</u>	<u>-</u>	<u>516,625.96</u>
5. Expenditures (Section 1)	<u>352,178.26</u>	<u>-</u>	<u>352,178.26</u>
6. Balance, December 31, 2022	<u><u>\$ 164,447.70</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 164,447.70</u></u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY 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	\$ 207,310.18	\$ -	\$ 207,310.18
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	61,817.35	-	61,817.35
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	269,127.53	-	269,127.53
5. Less: Major equipment expenditures	<u>-</u>	<u>-</u>	<u>-</u>
6. Remainder	<u>269,127.53</u>	<u>-</u>	<u>269,127.53</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 164,447.70</u>	<u>\$ -</u>	<u>\$ 164,447.70</u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY 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	66,208.00	-	66,208.00
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	117,060.15	-	117,060.15
Traffic control devices	-	-	-
Street lighting	184,942.38	-	184,942.38
Storm sewers and drains	60,593.48	-	60,593.48
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	-	-	-
Miscellaneous	265.00	-	265.00
	<u>265.00</u>	<u>-</u>	<u>265.00</u>
 Total (To Section 2, Line 5)	 <u>\$ 429,069.01</u>	 <u>\$ -</u>	 <u>\$ 429,069.01</u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY 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	\$ 164,447.70	\$ -	\$ 164,447.70
Receipts:			
2. State allocation	317,727.57	-	317,727.57
2a. Turnback allocation	160.00	-	160.00
2b. Interest on investments	669.99	-	669.99
2c. Miscellaneous	-	-	-
3. Total receipts	<u>318,557.56</u>	<u>-</u>	<u>318,557.56</u>
4. Total funds available	<u>483,005.26</u>	<u>-</u>	<u>483,005.26</u>
5. Expenditures (Section 1)	<u>429,069.01</u>	<u>-</u>	<u>429,069.01</u>
6. Balance, December 31, 2023	<u><u>\$ 53,936.25</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 53,936.25</u></u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY 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	\$ 164,447.70	\$ -	\$ 164,447.70
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	63,577.51	-	63,577.51
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	228,025.21	-	228,025.21
5. Less: Major equipment expenditures	66,208.00	-	66,208.00
6. Remainder	<u>161,817.21</u>	<u>-</u>	<u>161,817.21</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 53,936.25</u>	<u>\$ -</u>	<u>\$ 53,936.25</u>

TOWNSHIP OF NORTH VERSAILLES  
 ALLEGHENY COUNTY  
 LIQUID FUELS TAX FUND  
 AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
 FOR THE PERIOD  
 JANUARY 1, 2022 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:

Miscellaneous Expenditures

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

<u>Payee</u>	<u>Description</u>	<u>2022</u>	<u>2023</u>
Financial institution	Monthly bank service charges	\$80.00	\$ -
Financial institution	Monthly bank service charges	<u>-</u>	<u>265.00</u>
Totals		<u><u>\$80.00</u></u>	<u><u>\$265.00</u></u>



TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2022 TO DECEMBER 31, 2023

**Finding - Noncompliance With Advertising And Bidding Requirements**

Our examination disclosed that the township expended \$43,257.65 during 2022 and \$21,093.48 during 2023 from the Liquid Fuels Tax Fund for the purchase of materials for storm sewers and drains without advertising for bids. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>	<u>Totals</u>
13727	03/17/22	1152	04/22/22	\$4,640.00	
13866	04/18/22	1154	05/20/22	450.00	
13867	04/18/22	1154	05/20/22	526.10	
13868	04/18/22	1154	05/20/22	1,971.75	
13869	04/18/22	1154	05/20/22	9,840.00	
13960	04/28/22	1154	05/20/22	325.00	
13961	04/30/22	1154	05/20/22	2,099.70	
13962	04/30/22	1154	05/20/22	1,000.00	
14003	05/16/22	1157	06/17/22	3,558.20	
14108	06/08/22	1159	07/22/22	1,047.00	
14109	06/08/22	1159	07/22/22	613.00	
14192	06/17/22	1159	07/22/22	1,474.70	
14258	06/30/22	1159	07/22/22	1,015.00	
14259	06/30/22	1159	07/22/22	2,302.30	
14400	07/30/22	1161	08/19/22	1,866.30	
14401	07/30/22	1161	08/19/22	1,880.00	
14494	08/26/22	1164	09/16/22	695.00	
14495	08/26/22	1164	09/16/22	1,649.00	
14496	08/26/22	1164	09/16/22	1,105.00	
14497	08/26/22	1164	09/16/22	2,735.00	
14593	09/14/22	1167	10/21/22	2,464.60	
2022 Total					\$43,257.65
15250	03/28/23	1176	04/20/23	\$ 746.48	
15449	04/28/23	1181	05/17/23	4,130.00	
15450	04/28/23	1181	05/17/23	9,750.00	
15519	05/19/23	1183	06/15/23	75.00	
15518	05/19/23	1183	06/15/23	825.00	
15517	05/19/23	1183	06/15/23	1,243.00	
15607	05/31/23	1183	06/15/23	3,506.00	
15606	05/31/23	1183	06/15/23	330.00	
15605	05/31/23	1183	06/15/23	488.00	
2023 Total					\$21,093.48
Two Year Total					\$64,351.13

TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
FINDING AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2022 TO DECEMBER 31, 2023

**Finding - Noncompliance With Advertising And Bidding Requirements (Continued)**

The above expenditures were not made in compliance with the advertising, bidding, and contract requirements of *The First Class Township Code*, 53 P.S. § 56802(a), (also found at § 1802(a) of *The First 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 \$21,900.00 for 2022, \$22,500.00 for 2023 and \$23,200.00 for 2024. *The First Class Township Code*, 53 P.S. § 56803, (also found at § 1802.1 of *The First 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.

This condition occurred because the municipal officials were unaware of the purchasing threshold on materials.

The failure to comply with *The First Class Township Code* could result in the township having to reimburse \$64,351.13 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse \$64,351.13 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

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

Management's Response

The Township Manager stated:

Was not aware of purchasing threshold until the PennDOT Representative advised us late in 2023.

Auditor's Conclusion

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

TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF ONSITE CLOSEOUT MEETING  
FOR THE PERIOD  
JANUARY 1, 2022 TO DECEMBER 31, 2023

An onsite closeout meeting was held July 23, 2024. Those participating were:

TOWNSHIP OF NORTH VERSAILLES

Mr. Joseph M. Varhola, Township Manager

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Lizann Tokarski, Auditor

TOWNSHIP OF NORTH VERSAILLES  
ALLEGHENY COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2022 TO DECEMBER 31, 2023

This report was initially distributed to:

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

**Township of North Versailles**  
Allegheny County  
1401 Greensburg Avenue  
North Versailles, PA 15137

**The Honorable Frank Bivins**  
President of the Board of Commissioners

**Mr. Joseph M. Varhola**  
Township Manager

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