# COMPLIANCE AUDIT

# Township of Wayne

## Armstrong County, Pennsylvania

## 03-227

## Liquid Fuels Tax Fund

For the Period

January 1, 2023 to December 31, 2024

September 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 Wayne, Armstrong County, for the period January 1, 2023 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 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 $358,305.66 of the $442,014.90 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. Professional auditing standards introduced in December 2025 imposed requirements that we could not feasibly implement due to conducting over a thousand audits annually. Complying with those standards would severely strain department staffing and limit our audit capacity.

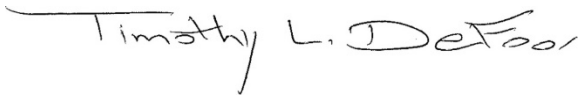
The municipality is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with the criteria and for complying with the criteria. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary 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, 2023 to December 31, 2024, the Township of Wayne, Armstrong 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.

- Noncompliance With Advertising And Bidding Requirements.

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
September 11, 2026

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TOWNSHIP OF WAYNE
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

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 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 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 WAYNE
ARMSTRONG 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.

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 WAYNE
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

| Expenditure Summary | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| Minor equipment purchases | $ 23,789.16 | $ (15,389.16) | $ 8,400.00 |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | 15,389.16 | 15,389.16 |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | - | - | - |
| Traffic control devices | 815.52 | - | 815.52 |
| Street lighting | - | - | - |
| Storm sewers and drains | - | - | - |
| Repairs of tools and machinery | 44,882.91 | - | 44,882.91 |
| Maintenance and repair of roads and bridges | 193,758.70 | 184.51 | 193,943.21 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | 184.51 | (184.51) | - |
| Total (To Section 2, Line 5) | $ 263,430.80 | $ - | $ 263,430.80 |

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

| Fund Balance | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| 1. Balance, January 1, 2023 | $ 30,268.57 | $ - | $ 30,268.57 |
| Receipts: | | | |
| 2. State allocation | 234,019.66 | - | 234,019.66 |
| 2a. Turnback allocation | 19,480.00 | - | 19,480.00 |
| 2b. Interest on investments | 520.43 | - | 520.43 |
| 2c. Miscellaneous | - | - | - |
| 3. Total receipts | 254,020.09 | - | 254,020.09 |
| 4. Total funds available | 284,288.66 | - | 284,288.66 |
| 5. Expenditures (Section 1) | 263,430.80 | - | 263,430.80 |
| 6. Balance, December 31, 2023 | $ 20,857.86 | $ - | $ 20,857.86 |

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

| Equipment Balance | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| 1. Prior year equipment balance | $ 30,268.57 | $ - | $ 30,268.57 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 50,699.93 | - | 50,699.93 |
| 3. PENNDOT approved adjustments | - | - | - |
| 4. Total funds available for equipment acquisition | 80,968.50 | - | 80,968.50 |
| 5. Less: Major equipment expenditures | - | 15,389.16 | 15,389.16 |
| 6. Remainder | 80,968.50 | (15,389.16) | 65,579.34 |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | $ 20,857.86 | $ - | $ 20,857.86 |

TOWNSHIP OF WAYNE
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

| Expenditure Summary | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| Minor equipment purchases | $ 8,977.01 | $ (8,977.01) | $ - |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | 8,977.01 | 8,977.01 |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | - | - | - |
| Traffic control devices | 274.99 | (274.99) | - |
| Street lighting | - | - | - |
| Storm sewers and drains | 8,800.00 | (4,400.00) | 4,400.00 |
| Repairs of tools and machinery | 55,177.54 | (23,273.82) | 31,903.72 |
| Maintenance and repair of roads and bridges | 161,032.61 | (28,858.36) | 132,174.25 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | - | 1,129.12 | 1,129.12 |
| Total (To Section 2, Line 5) | $ 234,262.15 | $ (55,678.05) | $ 178,584.10 |

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

| Fund Balance | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| 1. Balance, January 1, 2024 | $ 20,857.86 | $ - | $ 20,857.86 |
| Receipts: | | | |
| 2. State allocation | 232,353.68 | - | 232,353.68 |
| 2a. Turnback allocation | 19,480.00 | - | 19,480.00 |
| 2b. Interest on investments | 726.30 | - | 726.30 |
| 2c. Miscellaneous | - | 3,993.04 | 3,993.04 |
| 3. Total receipts | 252,559.98 | 3,993.04 | 256,553.02 |
| 4. Total funds available | 273,417.84 | 3,993.04 | 277,410.88 |
| 5. Expenditures (Section 1) | 234,262.15 | (55,678.05) | 178,584.10 |
| 6. Balance, December 31, 2024 | $ 39,155.69 | $ 59,671.09 | $ 98,826.78 |

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

| Equipment Balance | Reported | Adjustments | Adjusted Amount |
|---|---|---|---|
| 1. Prior year equipment balance | $ 20,857.86 | $ - | $ 20,857.86 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 50,366.74 | - | 50,366.74 |
| 3. PENNDOT approved adjustments | - | - | - |
| 4. Total funds available for equipment acquisition | 71,224.60 | - | 71,224.60 |
| 5. Less: Major equipment expenditures | - | 8,977.01 | 8,977.01 |
| 6. Remainder | 71,224.60 | (8,977.01) | 62,247.59 |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | $ 39,155.69 | $ 23,091.90 | $ 62,247.59 |

TOWNSHIP OF WAYNE
ARMSTRONG 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

2023 - Section 1

Adjustments were made to "Minor equipment purchases" and "Major equipment purchases" because expenditures of $15,389.16 were misclassified.

Adjustments were made to "Maintenance and repair of roads and bridges" and "Miscellaneous" because expenditures of $184.51were misclassified.

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2023 - Section 3

An adjustment of $15,389.16 was made to "Major equipment expenditures" to reflect the adjustment made to major equipment purchases in 2023 - Section 1.

2024 - Section 1

Adjustments were made to "Minor equipment purchases" and "Major equipment purchases" because expenditures of $8,977.01 were misclassified.

An adjustment of $(274.99) was made to "Traffic control devices" because the reported expenditures were not paid out of the Liquid Fuels Tax Fund during 2024.

An adjustment of $(4,400.00) was made to "Storm sewers and drains" because an EFT reported on July 28, 2024, was not paid out of the Liquid Fuels Tax Fund during 2024.

An adjustment of $(23,273.82), was made to "Repairs of tools and machinery" because reported expenditures of $23,473.08 were not paid out of the Liquid Fuels Tax Fund during 2024, miscellaneous expenditures of $675.00 were misclassified as repairs of tools and machinery, and check No. 10011 for $324.36 and check No. 2972 for $549.90 were not reported.

Adjustments (Continued)

2024 - Section 1 (Continued)

An adjustment of $(28,858.36) was made to "Maintenance and repair of roads and bridges" because reported expenditures of $31,232.31 were not paid out of the Liquid Fuels Tax Fund during 2024, and an EFT for $2,373.95 was not reported.

An adjustment of $1,129.12 was made to "Miscellaneous" because a payment in error of $675.00 was misclassified as repairs of tools and machinery, and payments in error totaling $454.12 were not reported.

2024 - Section 2

An adjustment of $3,993.04 was made to "Miscellaneous" because a reimbursement from the General Fund of $2,863.92 and corrections of payments in errors totaling $1,129.12 were not reported.

2024 - Section 3

An adjustment of $8,977.01 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 |
|---|---|---|
| General Fund | Reimbursement (Summary of Prior Recommendations) | $2,863.92 |
| General Fund | Corrections of payments in error | 1,129.12 |
| Total | | $3,993.04 |

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

Payments in Error

On August 2, 2024, October 15, 2024, and December 9, 2024, the municipality expended $675.00, $227.06 and $227.06, respectively, from the Liquid Fuels Tax Fund in error. On September 17, 2024, November 15, 2024, and December 9. 2024, the municipality transferred $675.00, $227.06 and $227.06, respectively, from its General Fund to its Liquid Fuels Tax Fund to correct the payments in error.

Lease-Purchase Agreement

On August 15, 2019, the municipality entered into a lease-purchase agreement with John Deere Financial to purchase a 2019 Bomag BW 177 D-3 soil compaction roller for $80,500.00. The agreement was for a term of five years at an interest rate of 3.95 percent. Principal and interest payments of $1,282.43 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were $42,848.91 and $5,883.43 respectively. Additionally, the municipality paid principal of $14,068.87 and interest of $328.93 from the General Fund.

During the current audit period, the municipality paid principal of $23,582.22 and interest of $783.95 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 lease-purchase agreement was paid in full as of July 26, 2024.

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

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

We tested 46 expenditures totaling $258,170.53 that were required to be bid and found that the township had two expenditures totaling $23,969.60 during 2024 from the Liquid Fuels Tax Fund for the purchase of UltraBond 2000 Road Material without advertising for bids. These two expenditures were as follows:

| Invoice Numbers | Invoice Dates | EFT Date | Amount | Totals |
|---|---|---|---|---|
| 10112 & 10130 | 08/27/24 & 10/08/24 | 10/14/24 | $13,698.74 | |
| 5246 & 10124 | 07/29/24 & 09/24/24 | 11/18/24 | 10,270.86 | |
| 2024 Total | | | | $23,969.60 |

The above expenditures were not made in compliance with the advertising, bidding, and contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(a), (also found at § 3102(a) of *The Second Class Township Code* as published by the Local Government Commission), which requires that purchases over $18,500.00 during 2012 must be advertised, bid, and awarded by contract. The bidding threshold increased to purchases over $23,200.00 for 2024, $23,800.00 for 2025, and $24,500.00 for 2026. *The Second Class Township Code*, 53 P.S. § 68104(a), (also found at § 3104(a) of *The Second Class Township Code* as published by the Local Government Commission) further states that advertising, bidding and contract requirements should not be evaded through piecemeal purchases.

We were unable to determine the cause of this condition.

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse $23,969.60 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse $23,969.60 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.

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

Management's Response

The township Secretary/Treasurer stated:

> We were under the impression that the vendor was a COSTARS approved vendor which was why we didn't obtain bids for the materials purchased from that vendor.

Auditor's Conclusion

The auditee did not provide evidence during the audit that the vendor was an approved COSTARS vendor for the materials that the municipality purchased. During our next audit, we will determine if the municipality complied with our recommendations.

TOWNSHIP OF WAYNE
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Summary Of Prior Recommendations

In our prior report we recommended that the Department of Transportation review our finding to determine if the municipality should reimburse $2,863.92 to its Liquid Fuels Tax Fund for non-permissible expenditures.

During our current audit we reviewed a letter dated November 5, 2024, from the Department of Transportation directing the municipality to reimburse $2,863.92 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on November 15, 2024.

We further recommended that the municipality comply with the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.

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

TOWNSHIP OF WAYNE
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

An exit conference was held March 31, 2026. Those participating were:

TOWNSHIP OF WAYNE

Ms. Dava Barrett, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Penelope Fjellanger, Auditor

TOWNSHIP OF WAYNE
ARMSTRONG 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

**The Honorable Terry Rupp**
Chairman of the Board of Supervisors

**Ms. Dava Barrett**
Secretary/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.