

ATTESTATION ENGAGEMENT

Township of Abbott
Potter County, Pennsylvania
52-201
Liquid Fuels Tax Fund
For the Period
January 1, 2020 to December 31, 2022

June 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 Abbott, Potter County, for the period January 1, 2020 to December 31, 2022. 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. An examination involves performing procedures 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 opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with ethical requirements relating to the engagement.

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

As discussed in the Findings And Recommendations section of this report:

- The municipality did not maintain invoices or payroll records to support transfers of \$35,183.52 made during 2021 and expenditures of \$22,889.40 made during 2022 from its Liquid Fuels Tax Fund (see Finding No. 1).
- The municipality expended \$5,569.42 in 2020, \$8,857.74 in 2021, and \$2,628.65 in 2022 from the Liquid Fuels Tax Fund to purchase fuel in bulk quantities. However, records for the dispensation of these fuel purchases were not maintained. The municipality reimbursed \$5,569.42 to its Liquid Fuels Tax Fund on December, 27, 2021, leaving \$11,486.39 to be reimbursed to the municipality's Liquid Fuels Tax Fund (see Finding No. 2).
- The municipality did not receive its 2022 allocation Liquid Fuels Tax Fund allocation of \$103,692.96 as of the date of the onsite closeout meeting of this examination of February 29, 2024 (see Finding No. 3).
- The municipality expended \$13,464.93 from its Liquid Fuels Tax Fund for the purchase of stone during 2020 without maintaining documentation for price quotations (see Finding No. 4).
- The municipality expended \$2,555.74 more than the contract price during 2021 from its Liquid Fuels Tax Fund for stone that was purchased from a vendor that was not awarded a contract (see Finding No. 5).

In our opinion, except for the matters discussed in the preceding bulleted items, 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 Abbott, Potter County, for the period January 1, 2020 to December 31, 2022, 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.

Independent Auditor's Report (Continued)

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. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 a 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. We consider the deficiencies below to be material weaknesses:

- Documentation Supporting Expenditures Was Not Available For Examination.
- Fuel Dispensation Records Not Maintained.

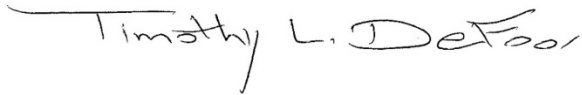
As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Abbott, Potter County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Non-Receipt Of 2022 Allocation.
- Documentation For Price Quotations Was Not Available For Examination.
- Purchases Made From The Vendor That Was Not Awarded The Contract.
- Noncompliance With Advertising And Bidding Requirements.
- A Complete Record Of Township Meeting Minutes Was Not Available For Examination.

Independent Auditor's Report (Continued)

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 Abbott, Potter 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.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
April 1, 2024

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TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

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 ABBOTT
 POTTER COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2022

Background (Continued)

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 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:

2019	2020	2021	2022
\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

- 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:

2019	2020	2021	2022
\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

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

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

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 ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

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 ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2020 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	10,739.07	-	10,739.07
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	5,672.75	-	5,672.75
Maintenance and repair of roads and bridges	211,309.07	-	211,309.07
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 227,720.89</u>	 <u>\$ -</u>	 <u>\$ 227,720.89</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2020 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, 2020	\$ 306,163.94	\$ -	\$ 306,163.94
Receipts:			
2. State allocation	111,398.07	-	111,398.07
2a. Turnback allocation	30,400.00	-	30,400.00
2b. Interest on investments	1,923.64	-	1,923.64
2c. Miscellaneous	185,328.24	-	185,328.24
3. Total receipts	329,049.95	-	329,049.95
4. Total funds available	635,213.89	-	635,213.89
5. Expenditures (Section 1)	227,720.89	-	227,720.89
6. Balance, December 31, 2020	<u>\$ 407,493.00</u>	<u>\$ -</u>	<u>\$ 407,493.00</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2020 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	\$ 83,596.55	\$ -	\$ 83,596.55
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	28,359.61	-	28,359.61
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	111,956.16	-	111,956.16
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>111,956.16</u>	<u>-</u>	<u>111,956.16</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 111,956.16</u>	<u>\$ -</u>	<u>\$ 111,956.16</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ -	\$ 7,000.00	\$ 7,000.00
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	27,642.77	(14,427.85)	13,214.92
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	3,545.90	-	3,545.90
Maintenance and repair of roads and bridges	282,653.87	7,427.85	290,081.72
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 313,842.54</u>	 <u>\$ -</u>	 <u>\$ 313,842.54</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2021 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, 2021	\$ 407,493.00	\$ -	\$ 407,493.00
Receipts:			
2. State allocation	103,378.65	-	103,378.65
2a. Turnback allocation	30,400.00	-	30,400.00
2b. Interest on investments	446.55	-	446.55
2c. Miscellaneous	161,832.73	-	161,832.73
3. Total receipts	<u>296,057.93</u>	<u>-</u>	<u>296,057.93</u>
4. Total funds available	<u>703,550.93</u>	<u>-</u>	<u>703,550.93</u>
5. Expenditures (Section 1)	<u>313,842.54</u>	<u>-</u>	<u>313,842.54</u>
6. Balance, December 31, 2021	<u><u>\$ 389,708.39</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 389,708.39</u></u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
2021 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	\$ 111,956.16	\$ -	\$ 111,956.16
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	26,755.73	-	26,755.73
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	138,711.89	-	138,711.89
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>138,711.89</u>	<u>-</u>	<u>138,711.89</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 138,711.89</u>	<u>\$ -</u>	<u>\$ 138,711.89</u>

TOWNSHIP OF ABBOTT
POTTER 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	\$ 11,637.98	\$ (3,450.97)	\$ 8,187.01
Computer/Computer related training	1,211.93	(451.79)	760.14
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	13,320.32	-	13,320.32
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	14,145.40	2,168.47	16,313.87
Maintenance and repair of roads and bridges	12,019.87	1,872.64	13,892.51
Highway construction and rebuilding projects	-	-	-
Miscellaneous	138.35	(138.35)	-
 Total (To Section 2, Line 5)	 <u>\$ 52,473.85</u>	 <u>\$ -</u>	 <u>\$ 52,473.85</u>

TOWNSHIP OF ABBOTT
POTTER 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	\$ 389,708.39	\$ -	\$ 389,708.39 ¹
Receipts:			
2. State allocation	-	-	-
2a. Turnback allocation	30,400.00	-	30,400.00
2b. Interest on investments	192.52	-	192.52
2c. Miscellaneous	-	-	-
3. Total receipts	<u>30,592.52</u>	<u>-</u>	<u>30,592.52</u>
4. Total funds available	<u>420,300.91</u>	<u>-</u>	<u>420,300.91</u>
5. Expenditures (Section 1)	<u>52,473.85</u>	<u>-</u>	<u>52,473.85</u>
6. Balance, December 31, 2022	<u><u>\$ 367,827.06</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 367,827.06</u></u>

TOWNSHIP OF ABBOTT
POTTER 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	\$ 138,711.89	\$ -	\$ 138,711.89
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	6,080.00	-	6,080.00
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	144,791.89	-	144,791.89
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>144,791.89</u>	<u>-</u>	<u>144,791.89</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 144,791.89</u>	<u>\$ -</u>	<u>\$ 144,791.89</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

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

Adjustments

2021 - Section 1

Adjustments were made to “Minor equipment purchases,” “Winter maintenance services,” and “Maintenance and repair of roads and bridges” because expenditures of \$14,427.85 were misclassified.

2022 - Section 1

Adjustments were made to “Minor equipment purchases,” “Computer/computer related training,” “Repairs of tools and machinery,” “Maintenance and repair of roads and bridges,” and “Miscellaneous” because expenditures of \$4,041.11 were misclassified.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Miscellaneous Receipts

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

<u>Source</u>	<u>Description</u>	<u>2020</u>	<u>2021</u>
General Fund	Reimbursement (see Summary Of 2016 Examination Recommendations)	\$ 25,000.00	\$ -
Vendor	Reimbursement for payment in error	2,662.00	-
Potter County Conservation District	Zoerb Hollow Road Grant (see Finding No. 6)	75,000.00	-
Potter County Conservation District	Boone Run Road Grant (see Finding No. 6)	18,166.24	-
Trout Unlimited	Boone Run Road Grant (see Finding No. 6)	64,500.00	-
Potter County Conservation District	Zoerb Hollow Road Grant	-	71,471.99
General Fund	Reimbursement (see Finding No. 5)	-	31,778.95
General Fund	Reimbursement (see Finding Nos. 2 and 6)	-	<u>58,581.79</u>
Totals		<u>\$185,328.24</u>	<u>\$161,832.73</u>

Payment In Error

On August 16, 2020, the municipality paid \$2,662.00 in error. On September 23, 2020, the municipality deposited \$2,662.00 that was received from a vendor to correct the payment in error.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination

Our examination disclosed that the municipality did not maintain documentation, such as invoices or payroll records, to support transfers from its Liquid Fuels Tax Fund to its General Fund of \$35,183.52 during 2021. Additionally, the municipality did not maintain documentation such as invoices or payroll records to support Liquid Fuel Tax Fund expenditures of \$22,889.40 during 2022.

Good internal control procedures ensure that there is documentation to support all expenditures.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including expenditures made without supporting documentation, are outside the scope of permissible expenditures.

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations.

The failure to maintain documentation to support expenditures could result in the municipality having to reimburse \$58,072.92 to its Liquid Fuels Tax Fund.

Because the current staff was not employed by the municipality during the examination period, we were unable to determine the cause of this condition.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination (Continued)

Recommendations

We recommend that the municipality reimburse \$58,072.92 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the municipality ensure good internal control over expenditures by maintaining adequate documentation to support all expenditures.

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 2 - Fuel Dispensation Records Not Maintained

Our examination disclosed that the municipality expended \$5,569.42 in 2020, \$8,857.74 in 2021, and \$2,628.65 in 2022 from the Liquid Fuels Tax Fund to purchase fuel in bulk quantities. However, records for the dispensation of these fuel purchases were not maintained.

To ensure good internal control of fuel purchases and usage, the municipality should maintain records listing the following information:

- Date.
- Number of gallons pumped.
- License number or identity of the vehicle.
- Intended use.
- Signature of the operator.

Without fuel dispensation records, there is no record that fuel was used for purposes permitted by the Liquid Fuels Tax Municipal Allocation Law. As a result, we could not determine if the expenditures made from the Liquid Fuels Tax Fund to purchase the fuel were permissible.

Because the current staff was not employed by the municipality during the examination period, we were unable to determine the cause of this condition.

During our examination, we reviewed a letter dated October 27, 2021, from the Department of Transportation instructing the municipality to reimburse a total of \$175,745.36 to its Liquid Fuels Tax Fund. This amount consisted of \$5,569.42 for the 2020 fuel purchases included in this Finding and \$170,175.94 for expenditures related to the dirt and gravel road projects included in Finding No. 6 of this report. The Department of Transportation approved a payment plan of three payments of \$58,581.79 to be repaid from 2021 through 2023. Our examination further noted that on December 27, 2021, the municipality reimbursed \$58,581.79 from its General Fund to its Liquid Fuels Tax Fund as part of this agreement.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 2 - Fuel Dispensation Records Not Maintained (Continued)

Recommendations

We recommend that the municipality reimburse \$11,486.39 (the portion expended in 2021 and 2022 only because the amount expended in 2020 was already reimbursed) to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the municipality prepare detailed fuel usage reports to ensure good internal controls over fuel purchases and usage.

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 3 - Non-Receipt Of 2022 Allocation

Our examination disclosed that the 2022 Liquid Fuels Tax Fund allocation of \$103,692.96, which should have been distributed from the Department of Transportation to the municipality during the first week of March of that year, has not been received as of the onsite closeout meeting date of this examination of February 29, 2024, because the municipality failed to comply with the Department of Transportation's *Publication 9*, Chapter Two, Section 2.4, which states:

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

- Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
- Make deposits and payments or expenditures in compliance with the Act 655. Failure to do so may result in not receiving allocations from PENNDOT until all discrepancies are resolved.
- Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31st and the Survey of Financial Condition by March 15th.
- Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
- Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation's Financial Consultants.

Because the municipality failed to file documents and information timely as noted above, the municipality did not have use of the 2022 allocation. Furthermore, had the allocation been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
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Finding No. 3 - Non-Receipt Of 2022 Allocation (Continued)

Recommendation

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

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
 POTTER COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 4 - Documentation For Price Quotations Was Not Available For Examination

Our examination disclosed that the township expended \$13,464.93 during 2020 from the Liquid Fuels Tax Fund for the purchase of stone. The township was required to obtain three written or telephonic price quotations for these expenditures. However, documentation for price quotations was not available for examination. The purchases were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
None	04/20/2020	2965	04/20/2020	\$ 677.06
None	08/03/2020	2951	08/03/2020	651.18
None	08/10/2020	2978	09/08/2020	1,254.00
None	Various	2987	12/21/2020	<u>10,882.69</u>
2020 Total				<u>\$13,464.93</u>

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 \$11,300.00 and \$21,000.00 for 2020, \$11,500.00 and \$21,300.00 for 2021, \$11,800.00 and \$21,900.00 for 2022, \$12,200.00 and \$22,500.00 for 2023, and \$12,600.00 and \$23,200.00 for 2024.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

**Finding No. 4 - Documentation For Price Quotations Was Not Available For Examination
(Continued)**

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$13,464.93 to its Liquid Fuels Tax Fund.

Because the current staff was not employed by the municipality during the examination period, we were unable to determine the cause of this condition.

Recommendations

We recommend that the municipality reimburse \$13,464.93 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 municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
 POTTER COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 5 - Purchases Made From The Vendor That Was Not Awarded The Contract

Our examination disclosed that on April 5, 2021, the municipality awarded the bid for 2A stone to the lowest responsible bidder. However, the township expended \$44,082.05 during 2021 from the Liquid Fuels Tax Fund for the purchase of stone from a vendor other than the lowest responsible bidder. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
None	04/13/2021	3005	05/03/2021	\$ 714.00
None	05/18/2021	3009	06/28/2021	11,589.10
None	08/02/2021	3018	08/07/2021	<u>31,778.95</u>
Total				<u>\$44,082.05</u>

On October 18, 2021, the township reimbursed \$31,778.95 to the Liquid Fuels Tax Fund for stone purchased with check number 3018. By purchasing the stone from a vendor that was not awarded the contract, the township was charged an additional \$2,555.74 for the stone purchases paid by check numbers 3005 and 3009 that were not reimbursed to the municipality's Liquid Fuels Tax Fund as follows:

<u>Contract Price/Ton</u>	<u>Invoice Price/Ton</u>	<u>Difference/Ton</u>	<u>Tons Purchased</u>	<u>Total Price Difference</u>
\$23.41	\$29.75	\$6.18	413.55	<u>\$2,555.74</u>

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 state:

All contracts or purchases in excess of the required advertising base amount of eighteen thousand five hundred dollars (\$18,500.00), subject to the adjustment under subsection (b.1), shall not be made except with and from the lowest responsible bidder . . .

Because the current staff was not employed by the municipality during the examination period, we were unable to determine the cause of this condition.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
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FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 5 - Purchases Made From The Vendor That Was Not Awarded The Contract
(Continued)

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$2,555.74 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the Department of Transportation determine whether the municipality should reimburse \$2,555.74 to its Liquid Fuels Tax Fund.

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

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 6 - Noncompliance With Advertising And Bidding Requirements

Our examination disclosed that the township expended \$90,153.74 from their Liquid Fuels Tax Fund during 2020 for the Boone Run Road Dirt and Gravel road project. We further noted the township placed advertisements for the Boone Run Road project in two separate newspapers. We noted the first advertisement was on July 13, 2020, and the second advertisement was on July 16, 2020, and the bids were opened on July 20, 2020, both less than 10 days from the bid opening date, which is in noncompliance with *The Second Class Township Code*. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
758146	08/20/2020	2973	09/08/2020	\$11,060.64
3789005	08/29/2020	2977	09/08/2020	9,391.90
3786883	08/27/2020	2975	09/08/2020	57,920.30
None	07/23/2020	2978	09/08/2020	1,605.05
None	07/13/2020	2965	08/03/2020	1,609.75
3269	08/10/2020	2971	09/08/2020	8,566.10
Total				<u>\$90,153.74</u>

Additionally, the township expended \$77,886.47 from its Liquid Fuels Tax Fund during 2020 for the Zorbe Hollow Road Dirt and Gravel road project. We further noted the township could not provide proof of advertising and bidding documentation for this project. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
745188	06/24/2020	2959	07/06/2020	\$75,954.48
None	07/23/2020	2978	09/08/2020	641.12
None	07/13/2020	2965	08/03/2020	1,290.87
Total				<u>\$77,886.47</u>

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 6 - Noncompliance With Advertising And Bidding Requirements (Continued)

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 state:

All contracts or purchases in excess of the required advertising base amount of eighteen thousand five hundred dollars (\$18,500.00), subject to the adjustment under subsection (b.1), shall not be made except with and from the lowest responsible bidder after due notice in on newspaper of general circulation in the township. The notice for bids shall be published at least two times at intervals of not less than three days in daily newspapers or once a week for two successive weeks in weekly newspapers. The first advertisement shall be published not more than forty-five days, and the second advertisement not less than ten days, before the opening of the bids. . . .

The bidding threshold increased to purchases over \$21,000.00 for 2020, \$21,300.00 for 2021, \$21,900.00 for 2022, \$22,500.00 for 2023, and \$23,200.00 for 2024.

During our examination, we reviewed a letter dated October 27, 2021, from the Department of Transportation instructing the township to reimburse a total of \$175,745.36 to its Liquid Fuels Tax Fund. This amount consisted of \$170,175.94 for expenditures related to the Dirt and Gravel Road projects included in this Finding and \$5,569.42 for the 2020 fuel purchases included in Finding No. 2 of this report. The Department of Transportation approved a payment plan of three payments of \$58,581.79 each to be repaid from the General Fund to the Liquid Fuels Tax Fund from 2021 to 2023. Our examination further noted that on December 27, 2021, the township reimbursed \$58,581.79 from its General Fund to its Liquid Fuels Tax Fund as part of this agreement.

Furthermore, the township deposited Dirt and Gravel grant funding from Trout Unlimited in the amount of \$64,500.00 and the Potter County Conservation District in the amount of \$93,166.24 into its Liquid Fuels Tax Fund during 2020. The total amount that was reimbursed to the township's Liquid Fuels Tax Fund by Trout Unlimited, the Potter County Conservation District, and the payment of \$58,581.79 (excluding the \$5,569.42 related to Finding No. 2) described in the preceding paragraph exceeded the amounts expended that were not properly advertised and bid.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 6 - Noncompliance With Advertising And Bidding Requirements (Continued)

Recommendation

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

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

During the next examination, we will determine whether the municipality complied with our recommendation.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

Finding No. 7 - A Complete Record Of Township Meeting Minutes Was Not Available For Examination

Our current examination disclosed that a complete record of minutes reflecting advertised meetings of council for February, March, July, August, October, and November of 2022 were not available for examination.

Section 802 of *The Second Class Township Code*, as published by the Local Government Commission, states:

The secretary is clerk of the board of supervisors. The township secretary shall:

- (1) Record the proceeds of the board of supervisors and all court orders relative to the laying out, opening and vacating of roads in the minute book.
- (2) Preserve the minute book and other records and turn them over to the successor in office.
- (3) With the consent of the board of supervisors and in conformity with other laws governing the retention and disposition of municipal records, have the authority to destroy records and papers of the township other than the minute book and account book after the lapse of six years from the date of the records.
- (4) Inform supervisors of all township meetings, including special meetings of the board of supervisors.

The primary purpose of the minutes is to provide an official record of supervisors' meetings. Without a complete record of readable minutes, we were unable to determine if there were any references to information which would have had an impact on the propriety of liquid fuels expenditures.

Recommendation

We recommend that transcribed minutes for supervisors' meetings be available for public review within a reasonable period of time after each meeting.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 7 - A Complete Record Of Township Meeting Minutes Was Not Available For Examination (Continued)

Management's Response

The municipal officials stated:

The current township staff are unable to offer an explanation of the findings for the years under the current audit (2020, 2021, and 2022). All township staff were newly appointed or not in office during this time frame. The current staff are aware of past issues and have implemented changes so that those issues are resolved moving forward.

Auditor's Conclusion

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

TOWNSHIP OF ABBOTT
 POTTER COUNTY
 LIQUID FUELS TAX FUND
 SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATION
 FOR THE PERIOD
 JANUARY 1, 2020 TO DECEMBER 31, 2022

Summary Of Prior Examinations' Recommendation

In our 2016 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$75,000.00 to the Liquid Fuels Tax Fund for liquid fuels monies deposited into the General Fund.

During our 2017 examination, we reviewed a letter dated July 5, 2017, from the Department of Transportation informing the municipality to reimburse \$75,000.00 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed \$25,000.00 to its Liquid Fuels Tax Fund on October 25, 2017. On January 30, 2018, the Department of Transportation approved an installment payment plan for the remaining \$50,000.00 with the following payments:

<u>Date Due</u>	<u>Amount</u>	<u>Date Paid</u>
12/31/2018	\$25,000.00	07/11/2018
12/31/2019	<u>25,000.00</u>	02/12/2020
Total	<u><u>\$50,000.00</u></u>	

As of February 12, 2020, the reimbursement agreement was satisfied.

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

An onsite closeout meeting was held February 29, 2024. Those participating were:

TOWNSHIP OF ABBOTT

The Honorable Jared Lazorchak, Chairman of the Board of Supervisors/Treasurer

The Honorable Lee Gardner, Supervisor/Secretary

Ms. Beth Kreiser, Assistant Secretary

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Christopher Heglen, Audit Supervisor

TOWNSHIP OF ABBOTT
POTTER COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2020 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Abbott
Potter County
1431 Germania Road
Galeton, PA 16922

The Honorable Jared Lazorchak
Chairman of the Board of Supervisors/Treasurer

The Honorable Lee Gardner
Supervisor/Secretary

Ms. Beth Kreiser
Assistant Secretary

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.