

# ATTESTATION ENGAGEMENT

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**Borough of Freeland**  
**Luzerne County, Pennsylvania**  
**40-411**  
**Liquid Fuels Tax Fund**  
**For the Period**  
**January 1, 2020 to December 31, 2020**

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**June 2022**



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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Commonwealth of Pennsylvania  
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TIMOTHY L. DEFOOR  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Yassmin Gramian, P.E.  
Secretary  
Department of Transportation  
Harrisburg, PA 17120

We examined the accompanying Form MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Borough of Freeland, Luzerne County, for the period January 1, 2020 to December 31, 2020. The municipality's management is responsible for presenting the Form 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 Form 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 Form MS-965 is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Form 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 Form 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.

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

## Independent Auditor's Report (Continued)

As discussed in the Finding And Recommendations and Summary Of Prior Examinations' Recommendations sections of this report:

- The municipality paid an invoice \$9,360.00 from its Liquid Fuels Tax Fund twice (see Finding).
- In our 2019 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$7,685.28 to its Liquid Fuels Tax Fund. This amount consists of \$5,433.28 for documentation supporting payroll expenditures not being available and \$2,252.00 for liquid fuels money spent over the regulatory limit for computer hardware, software, and/or computer-related training. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on September 30, 2021, which was subsequent to our examination period.

In our opinion, except for the bulleted items noted above, the Form MS-965 With Adjustments presents, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Borough of Freeland, Luzerne County, for the period January 1, 2020 to December 31, 2020, 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 Form MS-965; and 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 Form 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 Form MS-965 is 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 Form 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 Form 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.

## Independent Auditor's Report (Continued)

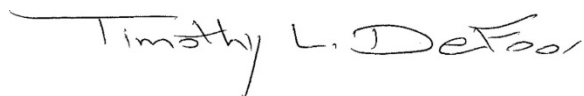
Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Form MS-965 is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the finding listed below, that we consider to be a material weakness in internal control:

- Duplicate Payment Of Invoice.

As part of obtaining reasonable assurance about whether the Form MS-965 is free from material misstatement, we performed tests of the Borough of Freeland, Luzerne 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 Form 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Borough of Freeland, Luzerne 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  
May 24, 2022

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BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

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.

BOROUGH OF FREELAND  
 LUZERNE COUNTY  
 LIQUID FUELS TAX FUND  
 BACKGROUND  
 FOR THE PERIOD  
 JANUARY 1, 2020 TO DECEMBER 31, 2020

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:

2017	2018	2019	2020
\$10,700.00	\$10,900.00	\$11,100.00	\$11,300.00

- 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:

2017	2018	2019	2020
\$10,700.00	\$10,900.00	\$11,100.00	\$11,300.00

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

BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

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.



BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

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 Form 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.

BOROUGH OF FREELAND  
 LUZERNE 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	36,166.71	-	36,166.71
Agility projects	-	-	-
Cleaning streets and gutters	2,193.34	-	2,193.34
Winter maintenance services	20,092.65	9,045.89	29,138.54
Traffic control devices	2,987.61	-	2,987.61
Street lighting	12,731.17	-	12,731.17
Storm sewers and drains	-	-	-
Repairs of tools and machinery	9,036.55	-	9,036.55
Maintenance and repair of roads and bridges	34,585.36	(8,893.40)	25,691.96
Highway construction and rebuilding projects	9,360.00	-	9,360.00
Miscellaneous	187.49	(152.49)	35.00
	<u>127,340.88</u>	<u>-</u>	<u>127,340.88</u>
Total (To Section 2, Line 5)	<u>\$ 127,340.88</u>	<u>\$ -</u>	<u>\$ 127,340.88</u>

BOROUGH OF FREELAND  
 LUZERNE 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	\$ 21,267.42	\$ 2,527.08	\$ 23,794.50
Receipts:			
2. State allocation	117,442.92	-	117,442.92
2a. Turnback allocation	-	-	-
2b. Interest on investments	238.16	-	238.16
2c. Miscellaneous	3,451.71	(2,527.08)	924.63
3. Total receipts	<u>121,132.79</u>	<u>(2,527.08)</u>	<u>118,605.71</u>
4. Total funds available	<u>142,400.21</u>	<u>-</u>	<u>142,400.21</u>
5. Expenditures (Section 1)	<u>127,340.88</u>	<u>-</u>	<u>127,340.88</u>
6. Balance, December 31, 2020	<u>\$ 15,059.33</u>	<u>\$ -</u>	<u>\$ 15,059.33</u>

BOROUGH OF FREELAND  
 LUZERNE 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	\$ 21,267.42	\$ 2,527.08	\$ 23,794.50
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	23,488.58	-	23,488.58
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	44,756.00	2,527.08	47,283.08
5. Less: Major equipment expenditures	36,166.71	-	36,166.71
6. Remainder	<u>8,589.29</u>	<u>2,527.08</u>	<u>11,116.37</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 8,589.29</u>	<u>\$ 2,527.08</u>	<u>\$ 11,116.37</u>

BOROUGH OF FREELAND  
 LUZERNE COUNTY  
 LIQUID FUELS TAX FUND  
 AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
 FOR THE PERIOD  
 JANUARY 1, 2020 TO DECEMBER 31, 2020

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

Adjustments

Section 1

Adjustments were made to “Winter maintenance services,” “Maintenance and repair of roads and bridges,” and “Miscellaneous” because expenditures of \$9,045.89 were misclassified.

Section 2

An adjustment of \$2,527.08 was made to “Balance, January 1, 2020” because a prior report adjustment was not carried forward in the fund balance.

An adjustment of \$(2,527.08) was made to “Miscellaneous” because these receipts were overstated.

Section 3

An adjustment of \$2,527.08 was made to “Prior year equipment balance” because of prior report adjustments that were not carried forward in the equipment balance.

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>Amount</u>
General Fund	Reimbursement (Summary Of 2017 Examination Recommendations)	\$600.00
Vendor	Refund of stone	324.63
		<hr/>
Total		<u>\$924.63</u>

BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

Miscellaneous Expenditures

On February 10, 2020, the municipality's Liquid Fuels Tax Fund incurred bank service charges of \$35.00.

Lease-Purchase Agreement

On July 6, 2010, the municipality entered into a lease-purchase agreement with Caterpillar Financial Services Corporation to purchase a model 924H Caterpillar wheel loader for \$118,000.00. The agreement was for a term of ten years at an interest rate of 4.15 percent. Principal and interest payments of \$12,259.76 are due annually. Additionally, a final balloon payment of \$23,284.00 is due at the end of the loan. The total amount to be repaid, including principal and interest, is \$145,881.60. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$122,597.60.

During the current examination period, the municipality paid principal and interest of \$23,284.00 from the Liquid Fuels Tax Fund. This amount is reflected in major equipment purchases on the 2020 Form MS-965 - Section 1. The outstanding balance of the lease-purchase agreement was paid-in-full on December 9, 2020.

Lease-Purchase Agreement

On May 17, 2019, the municipality entered into a lease-purchase agreement with ROC Leasing LLC to purchase a 2020 Johnston street sweeper for \$240,433.00. The agreement was for a term of seven years at an interest rate of 4.18 percent. Principal and interest payments of \$38,648.13 are due annually. Prior years' principal payment from the Liquid Fuels Tax Fund was \$3,333.00. Additionally, the municipality paid principal of \$3,334.00 and \$3,333.00 from the Storm Water Fund and Garbage Fund, respectively.

During the current examination period, the municipality paid principal of \$9,672.01 and interest of \$3,210.70 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2020 Form MS-965 - Section 1. Additionally, the municipality paid principal of \$9,672.01 and interest of \$3,210.70 from the Storm Water Fund and principal of \$9,672.02 and interest of \$3,210.69 from the Garbage Fund. The outstanding balance of the lease-purchase agreement as of December 31, 2020, was \$201,416.96, plus interest.

BOROUGH OF FREELAND  
 LUZERNE COUNTY  
 LIQUID FUELS TAX FUND  
 FINDING AND RECOMMENDATIONS  
 FOR THE PERIOD  
 JANUARY 1, 2020 TO DECEMBER 31, 2020

**Finding - Duplicate Payment Of Invoice**

Our examination disclosed that the municipality paid the following invoice twice:

<u>Invoice Number</u>	<u>First Check No.</u>	<u>First Date Paid</u>	<u>Second Check No.</u>	<u>Second Date Paid</u>	<u>Invoice Amount</u>
N/A	1275	12/19/2019	1276	01/07/2020	<u>\$9,360.00</u>

Although this money should be reimbursed to the Liquid Fuels Tax Fund, the primary concern is the inadequate internal controls which enabled the duplicate payments of \$9,360.00 to remain undetected.

Good internal controls ensure that all invoices are reviewed timely to avoid duplicate payments. The failure to follow this procedure increases the possibility that duplicate payments can be made on vendor invoices and go undetected for long periods of time.

We could not determine the cause of the duplicate payment because the secretary/treasurer was not employed by the municipality during the time that it occurred.

**Recommendations**

We recommend that the municipality reimburse \$9,360.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation. We also recommend that the municipal officials contact the vendor as soon as possible to obtain reimbursement.

We further recommend that the municipality establish and implement internal controls to ensure vendor invoices are reviewed timely to avoid duplicate payments.

**Management's Response**

The secretary/treasurer stated:

I was not the secretary/treasurer until October 2021. Any errors made prior to that are the responsibility of the previous secretary.

**Auditor's Conclusion**

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

BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

Summary Of 2017 Examination Recommendations

In our 2017 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$1,196.40 to its Liquid Fuels Tax Fund for a nonpermissible expenditure.

During our prior examination, we reviewed a letter dated May 23, 2019, from the Department of Transportation informing the municipality to reimburse \$1,196.40 to its Liquid Fuels Tax Fund. On April 9, 2019, the municipality reimbursed \$596.40 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed the remaining \$600.00 to its Liquid Fuels Tax Fund on February 28, 2020.

Summary Of 2019 Examination Recommendations

In our 2019 report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$7,685.28 to its Liquid Fuels Tax Fund. This amount consists of \$5,433.28 for documentation supporting payroll expenditures not being available and \$2,252.00 for liquid fuels money being spent over the regulatory limit for computer hardware, software, and/or computer-related training.

During our current examination, we reviewed a letter dated August 20, 2021, from the Department of Transportation directing the municipality to reimburse \$7,685.28 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on September 30, 2021, which was subsequent to our examination period.

In our 2019 report, we also recommended that the municipality:

- Ensure good internal controls over payroll by maintaining daily time sheets that identify the nature of the work performed and location of work assignments.
- Expend only up to \$1,000.00 per year for computer hardware, software, and/or training from its Liquid Fuels Tax Fund.
- Comply with the Department of Transportation's *Publication 9* to ensure that the allocations are received during the first week of March.

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



BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

An exit conference was held March 2, 2022. Those participating were:

BOROUGH OF FREELAND

Ms. Heather Donish, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Corey Tomasetti, Auditor

The results of the examination were presented and discussed in their entirety.

BOROUGH OF FREELAND  
LUZERNE COUNTY  
LIQUID FUELS TAX FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2020 TO DECEMBER 31, 2020

This report was initially distributed to:

**The Honorable Yassmin Gramian, P.E.**  
Secretary  
Department of Transportation

**Borough of Freeland**  
Luzerne County  
526 Fern Street  
Freeland, PA 18224

**The Honorable Matthew Krone**  
President of Council

**Ms. Heather Donish**  
Secretary/Treasurer

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).