

# ATTESTATION ENGAGEMENT

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Westmoreland County  
Pennsylvania

64-000

Liquid Fuels, Act 44, and Act 89  
Tax Funds, and County Fee  
for Local Use Fund  
For the Period  
January 1, 2018 to December 31, 2019

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March 2021



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

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

We examined the accompanying Forms MS-991 With Adjustments for the Liquid Fuels Tax Fund, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Report of County Fee for Local Use Funds With Adjustments of Westmoreland County for the period January 1, 2018 to December 31, 2019 (Forms). The county's management is responsible for presenting the Forms 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 based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Forms are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms. 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 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 mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each county's Liquid Fuels, Act 44, and Act 89, and County Fee for Local Use funds to ensure that funds received are expended in accordance with applicable laws and regulations. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 403 of *The Fiscal Code*.

## Independent Auditor's Report (Continued)

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

In our opinion, the Forms present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund, Act 44 Tax Fund, Act 89 Tax Fund, and County Fee for Local Use Fund of Westmoreland County for the period January 1, 2018 to December 31, 2019, 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; 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 Forms. 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 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Forms or on compliance and other matters; accordingly, we express no such opinions.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Forms was for the limited purpose of expressing an opinion on whether the Forms are presented in accordance with the criteria described above and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

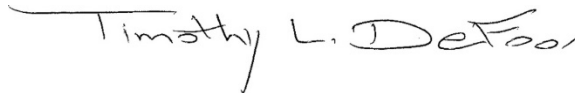
Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms are free from material misstatement, we performed tests of Westmoreland 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. 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*. However, we did note matters that, while not required to be included in this report by *Government Auditing Standards*, have been included in the findings below:

- Documentation For Price Quotations Was Not Available For Examination.
- Nonpermissible Expenditure - Recurring.

The purpose of this report is to determine whether the county's Liquid Fuels Tax Fund, Act 44 Tax Fund, Act 89 Tax Fund, and County Fee for Local Use 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 Westmoreland 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

February 18, 2021

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WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background

*The Vehicle Code* makes provisions and provides funding for the County Liquid Fuels, Act 44, Act 89, and County Fee for Local Use Programs. The Pennsylvania Department of Transportation has regulatory administration and oversight of the funds supporting these county programs. Counties are required to comply with those provisions and to report annually.

*The Vehicle Code* imposes a state tax on liquid fuels and fuels used or sold and delivered by distributors within the Commonwealth (75 Pa. C.S. § 9004(a)). One-half cent of the tax collected on each gallon of liquid fuels is deposited in the Commonwealth's Liquid Fuels Tax Fund. *The Vehicle Code* further provides for the disposition and use of this tax, including the allocations to counties in June and December of each year to fund construction, reconstruction, maintenance and repair of county roads, streets and bridges. The allocation to the respective counties is made in the ratio that the average amount returned to each county during the three preceding years bears to the average amount returned to all counties during the three preceding years (75 Pa C.S. § 9010).

*The Vehicle Code*, as amended by Act 44 of 2007 (July 18, 2007, P.L.169), requires the Pennsylvania Turnpike Commission to make annual contributions for the benefit of the Pennsylvania Department of Transportation's Motor License Fund, and further requires the Department of Transportation to distribute \$5,000,000 of the annual contribution to counties (75 Pa. C.S. § 8915.6). The annual distribution to counties is determined based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

*The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89) provides for semi-annual allocations to all that own public bridges (75 Pa. C.S. § 9502(a)(2)(iv)). These allocations are made on the first business day of June and December each year. The Commonwealth allocates the funds available through Act 89 to counties based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

*The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89), permits counties to impose a \$5 fee for local use on nonexempt vehicles registered to an address located in the county (75 Pa. C.S. § 1935 (b)). This fee is collected by the Department of Transportation and is distributed to counties that impose the fee on the first business day of June and December each year.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

*Criteria*

A. *The Vehicle Code* prescribes criteria for liquid fuels program funds (75 Pa C.S. § 9010). The Pennsylvania Department of Transportation's *Publication 9* provides more specific policies and procedures to counties for the administration and reporting of the liquid fuels program funds. In the event of any discrepancies between the two, the legislation governs.

(1) Funds received by the counties must be deposited in a special fund designated as the County Liquid Fuels Tax Fund and no other money may be deposited and commingled. Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- Construction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law;
- Property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- Construction, reconstruction, operation and maintenance of publicly owned ferryboat operations;
- Interest and principal payments on road, bridge, or publicly owned ferryboat operation bonds or sinking fund charges;
- Acquisition, maintenance, repair and operation of traffic signs and signals;
- Erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

- Indirect costs, including benefit costs, overhead and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county; and
  - Individual vehicle liability insurance for equipment purchased under the fund, not to exceed 10 percent of the yearly allocation to the county.
- (3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation. And, counties may not allocate money from the special fund to political subdivisions within the county until the application and the contracts or plans for the proposed expenditures have been made on a form prescribed by the Pennsylvania Department of Transportation.
- (4) Counties may encumber current funds for future road and bridge construction, reconstruction, and maintenance projects including viable municipal projects. Counties must redistribute any unencumbered balance in the special fund to political subdivisions if the unencumbered balance is more than the county's receipts during the preceding twelve month period.
- (5) Counties must submit a report to the Pennsylvania Department of Transportation by January 31 for the period ending December 31 on prescribed Form MS-991, The Report of County Liquid Fuels Tax Fund, showing the receipts and expenditures of the money received by the county from the Commonwealth. Upon failure to file the report or instances of any non-compliant payments, allocations, or expenditures, the Pennsylvania Department of Transportation may withhold further funding until the delinquent report is filed, the money is allocated, or the expenditures for the prior 12 months are approved.
- B. *The Vehicle Code*, as amended by Act 44 of 2007 (July 18, 2007, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Pennsylvania Turnpike Commission's annual contribution of \$5,000,000 to the Commonwealth's Motor License Fund. The County's Act 44 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.



WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

(1) Funds received by the counties must be deposited in a special fund designated as the County Act 44 Fund and no other money may be deposited and commingled. (Note: Act 44 and Act 89 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.
- Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.
- County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).
- Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).
- Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity's Act 44 Fund.
- Inspection costs associated with bridges.
- Purchase of right-of-way for bridge construction, reconstruction, or maintenance.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

- (3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.
  - (4) In order to receive Act 44 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.
- C. *The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 89 funds distributed to the counties from the Department of Transportation. The County's Act 89 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.
- (1) Funds received by the counties must be deposited in a special fund designated as the County Act 89 Fund and no other money may be deposited and commingled. (Note: Act 89 and Act 44 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.
    - For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.
  - (2) Payments from the special fund may be used for:
    - Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.
    - Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

- County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).
  - Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).
  - Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity's Act 89 Fund.
  - Inspection costs associated with bridges.
  - Purchase of right-of-way for bridge construction, reconstruction, or maintenance.
- (3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.
- (4) In order to receive Act 89 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.
- D. *The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the County Fee for Local Use funds distributed to the counties from the Department of Transportation. The County Fee for Local Use Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.
- (1) Funds received by the counties must be deposited in a special fund. No other money may be deposited and commingled in this fund. Money should be invested to earn interest until expended.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

(2) Payments from the special fund may be used for:

- Construction, reconstruction, maintenance, and repair of public roads/streets, or bridges for which the county is legally responsible including a roadway open to the use of the public for vehicular traffic on the grounds of a college or university, public or private school, or public or historical park.
- Curb ramps from to provide for access by individuals with disabilities in accordance with the Americans with Disabilities Act (ADA) and Department of Transportation Standards;
- Property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- Ferry boat operations, where applicable.
- Acquisition, maintenance, repair and operation of traffic signs and signals;
- Erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;
- Indirect costs, including benefit costs, overhead and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county; and
- Transportation related safety studies or safety projects on public highways.
- The construction of sound walls if included in a highway project as a mitigation measure for environmental purposes and all warrants are met.
- Other expenditures determined, on a case-by-case basis, to be consistent with the requirements and restrictions of Article 8, Section 11 of the Pennsylvania Constitution.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

- (3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation.
- (4) Each county that has adopted a fee for local use ordinance must submit a set of annual reports showing the receipts and expenditures of all fee for local use funds received from the Commonwealth on forms supplied by the Center for Program Development and Management.

*Basis Of Presentation*

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Form MS-991 With Adjustments, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Report of County Fee For Local Use Funds do not constitute complete financial presentations of the county's assets, liabilities, expenses, and fund balance but include the receipts, expenditures, and fund balances of the County Liquid Fuels Tax Fund, County Act 44 Tax Fund, the County Act 89 Tax Fund, and the County Fee For Local Use Fund, respectively.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Form MS-991, *Report of County Liquid Fuels Tax Fund*:

- A. The balance in the County Liquid Fuels Tax Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include the County's Liquid Fuels Tax Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.
- C. Accounts receivable (to be realized within 60 days of the year end).
- D. Total Liquid Fuels Tax funds available for expenditure and encumbrances.
- E. Expenditures for county-owned roads, highways, and bridges.
- F. Accounts payable (accrued wages, accrued payroll taxes, and accounts payable vendors to be realized within 60 days of the year end)

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
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JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

- G. The balance in the fund at the close of the report calendar year.
- H. Encumbered and unencumbered balances on hand at the close of the report calendar year.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports Of Act 44 Tax Fund and Act 89 Tax Fund:

- A. The balance in the County Act 44 and Act 89 Tax Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include the County's Act 44 and Act 89 allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.
- C. Total Act 44 and Act 89 funds available for expenditure.
- D. Expenditures for county-owned bridges.
- E. The balance in the fund at the close of the report calendar year.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports of County Fee for Local Use Funds:

- A. The balance in the County Fee for Local Use Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include the County's Fee for Local Use Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.
- C. Total County Fee for Local Use funds available for expenditure.
- D. Expenditures.
- E. The balance in the fund at the close of the report calendar year.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
BACKGROUND  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Background (Continued)

*Basis Of Accounting*

The accompanying Form MS-991 With Adjustments, Report of Act 44 Tax Fund With Adjustments, Report of Act 89 Tax Fund With Adjustments, and Report of County Fee For Local Use Funds With Adjustments are 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.

WESTMORELAND COUNTY  
LIQUID FUELS TAX FUND  
2018 FORM MS-991 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Actual balance in county Liquid Fuels Tax Fund on January 1, 2018	\$ 870,903.74	\$ -	\$ 870,903.74
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	839,012.35	-	839,012.35
Interest	12,228.84	-	12,228.84
Reimbursable agreements	392,443.20	-	392,443.20
Miscellaneous	7,338.51	(1,119.38)	6,219.13
	1,251,022.90	(1,119.38)	1,249,903.52
Total receipts			
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	2,121,926.64	(1,119.38)	2,120,807.26
<u>Expenditures:</u>			
Administrative	1,963.67	-	1,963.67
Minor equipment purchases	6,241.28	-	6,241.28
County aid payments	-	-	-
Major equipment expenditures	91,932.36	-	91,932.36
Street cleaning and gutters	-	-	-
Winter maintenance services	174,035.16	(664.14)	173,371.02
Traffic control devices	3,256.18	-	3,256.18
Street lighting	11,559.60	-	11,559.60
Storm sewers and drains	3,866.81	-	3,866.81
Repairs of tools and machinery	88,063.77	(1,665.68)	86,398.09
Maintenance and repairs - roads and bridges	303,606.54	(455.24)	303,151.30
Highway construction and rebuilding projects	510,297.28	-	510,297.28
Miscellaneous	-	1,665.68	1,665.68
	1,194,822.65	(1,119.38)	1,193,703.27
Total expenditures			
Remaining funds available as of December 31, 2018	\$ 927,103.99	\$ -	\$ 927,103.99



WESTMORELAND COUNTY  
LIQUID FUELS TAX FUND  
2018 FORM MS-991 WITH ADJUSTMENTS

2018 Form MS-991 (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ 31,374.27	\$ -	\$ 31,374.27
Accounts payable	(124,538.62)	-	(124,538.62)
Unpaid encumbrances	-	-	-
Unpaid county aid grants	-	-	-
Total approved future year receipts and expenditures	(93,164.35)	-	(93,164.35)
Year end balance available for future years as of December 31, 2018	\$ 833,939.64	\$ -	\$ 833,939.64

WESTMORELAND COUNTY  
LIQUID FUELS TAX FUND  
2019 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2019	\$ 927,103.99	\$ -	\$ 927,103.99
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	831,851.85	-	831,851.85
Interest	18,450.77	-	18,450.77
Reimbursable agreements	319,384.56	-	319,384.56
Miscellaneous	7,247.63	-	7,247.63
Total receipts	<u>1,176,934.81</u>	<u>-</u>	<u>1,176,934.81</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>2,104,038.80</u>	<u>-</u>	<u>2,104,038.80</u>
<u>Expenditures:</u>			
Administrative	1,701.03	-	1,701.03
Minor equipment purchases	-	-	-
County aid payments	-	-	-
Major equipment expenditures	218,139.90	-	218,139.90
Street cleaning and gutters	-	-	-
Winter maintenance services	131,019.11	-	131,019.11
Traffic control devices	10,831.07	-	10,831.07
Street lighting	7,782.94	-	7,782.94
Storm sewers and drains	18,353.49	-	18,353.49
Repairs of tools and machinery	54,487.27	-	54,487.27
Maintenance and repairs - roads and bridges	254,288.65	-	254,288.65
Highway construction and rebuilding projects	443,744.10	-	443,744.10
Miscellaneous	-	-	-
Total expenditures	<u>1,140,347.56</u>	<u>-</u>	<u>1,140,347.56</u>
Remaining funds available as of December 31, 2019	<u>\$ 963,691.24</u>	<u>\$ -</u>	<u>\$ 963,691.24</u>

WESTMORELAND COUNTY  
LIQUID FUELS TAX FUND  
2019 FORM MS-991 WITH ADJUSTMENTS

2019 MS-991 (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ 58,316.50	\$ -	\$ 58,316.50
Accounts payable	(44,047.96)	-	(44,047.96)
Unpaid encumbrances	-	-	-
Unpaid county aid grants	-	-	-
	14,268.54	-	14,268.54
 Total approved future year receipts and expenditures	 14,268.54	 -	 14,268.54
 Year end balance available for future years as of December 31, 2019	 \$ 977,959.78	 \$ -	 \$ 977,959.78
	 \$ 977,959.78	 \$ -	 \$ 977,959.78

WESTMORELAND COUNTY  
 2018 REPORT OF ACT 44 TAX FUND  
 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2018	\$ 87,879.24	\$ -	\$ 87,879.24
<u>Receipts:</u>			
Act 44 Funds	40,505.35	-	40,505.35
Interest	1,488.95	-	1,488.95
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>41,994.30</u>	<u>-</u>	<u>41,994.30</u>
Total funds available	<u>129,873.54</u>	<u>-</u>	<u>129,873.54</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2018	<u>\$ 129,873.54</u>	<u>\$ -</u>	<u>\$ 129,873.54</u>

WESTMORELAND COUNTY  
2019 REPORT OF ACT 44 TAX FUND  
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 129,873.54	\$ -	\$ 129,873.54
<u>Receipts:</u>			
Act 44 Funds	40,505.35	-	40,505.35
Interest	2,722.03	-	2,722.03
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>43,227.38</u>	<u>-</u>	<u>43,227.38</u>
Total funds available	<u>173,100.92</u>	<u>-</u>	<u>173,100.92</u>
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2019	<u><u>\$ 173,100.92</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 173,100.92</u></u>

WESTMORELAND COUNTY  
 2018 REPORT OF ACT 89 TAX FUND  
 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2018	\$ 197,367.79	\$ -	\$ 197,367.79
<u>Receipts:</u>			
Act 89 Funds	83,416.63	-	83,416.63
Interest	3,894.36	-	3,894.36
Reimbursable agreements	-	-	-
Miscellaneous	250.00	-	250.00
	87,560.99	-	87,560.99
Total receipts	87,560.99	-	87,560.99
Total funds available	284,928.78	-	284,928.78
<u>Expenditures:</u>			
Construction	-	-	-
Maintenance and repair	-	275.00	275.00
Miscellaneous	525.00	(275.00)	250.00
	525.00	-	525.00
Total expenditures	525.00	-	525.00
Balance, December 31, 2018	\$ 284,403.78	\$ -	\$ 284,403.78

WESTMORELAND COUNTY  
 2019 REPORT OF ACT 89 TAX FUND  
 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2019	\$ 284,403.78	\$ -	\$ 284,403.78
<u>Receipts:</u>			
Act 89 Funds	80,421.47	-	80,421.47
Interest	4,970.46	-	4,970.46
Reimbursable agreements	-	-	-
Miscellaneous	250.00	-	250.00
	85,641.93	-	85,641.93
Total receipts	85,641.93	-	85,641.93
Total funds available	370,045.71	-	370,045.71
<u>Expenditures:</u>			
Construction	97,259.60	-	97,259.60
Maintenance and repair	20,224.24	-	20,224.24
Miscellaneous	-	-	-
	117,483.84	-	117,483.84
Total expenditures	117,483.84	-	117,483.84
Balance, December 31, 2019	\$ 252,561.87	\$ -	\$ 252,561.87

WESTMORELAND COUNTY  
2018 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS  
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2018	\$ 1,006,403.60	\$ 20,552.35	\$ 1,026,955.95
<u>Receipts:</u>			
Local Use Funds	1,625,530.00	-	1,625,530.00
Interest	27,900.55	-	27,900.55
Reimbursable agreements	-	-	-
Miscellaneous	12,336.53	(12,336.53)	-
Total receipts	<u>1,665,767.08</u>	<u>(12,336.53)</u>	<u>1,653,430.55</u>
Total funds available	<u>2,672,170.68</u>	<u>8,215.82</u>	<u>2,680,386.50</u>
<u>Expenditures:</u>			
County-Owned road maintenance	715,451.76	(702,193.76)	13,258.00
County-Owned road construction	212,273.81	702,491.34	914,765.15
County-Owned bridge maintenance	587,426.62	8,215.82	595,642.44
County-Owned bridge construction	-	-	-
Administrative expenditures	-	997.64	997.64
Miscellaneous	1,295.22	(1,295.22)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>1,516,447.41</u>	<u>8,215.82</u>	<u>1,524,663.23</u>
Balance, December 31, 2018	<u><u>\$ 1,155,723.27</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,155,723.27</u></u>



WESTMORELAND COUNTY  
2019 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS  
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 1,155,723.27	\$ -	\$ 1,155,723.27
<u>Receipts:</u>			
Local Use Funds	1,799,555.00	-	1,799,555.00
Interest	37,018.54	-	37,018.54
Reimbursable agreements	-	-	-
Miscellaneous	94,148.14	-	94,148.14
Total receipts	<u>1,930,721.68</u>	<u>-</u>	<u>1,930,721.68</u>
Total funds available	<u>3,086,444.95</u>	<u>-</u>	<u>3,086,444.95</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	442,301.67	442,301.67
County-Owned road construction	1,122,753.80	(180.00)	1,122,573.80
County-Owned bridge maintenance	507,843.33	-	507,843.33
County-Owned bridge construction	-	-	-
Administrative expenditures	-	2,321.00	2,321.00
Miscellaneous	444,442.67	(444,442.67)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>2,075,039.80</u>	<u>-</u>	<u>2,075,039.80</u>
Balance, December 31, 2019	<u>\$ 1,011,405.15</u>	<u>\$ -</u>	<u>\$ 1,011,405.15</u>

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,  
AND COUNTY FEE FOR LOCAL USE FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

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

Adjustments

2018 Form MS-991

An adjustment of \$(1,119.38) was made to “Miscellaneous” because these receipts were overstated.

An adjustment of \$(664.14) was made to “Winter maintenance services” because check No. 830004, issued in 2017, was voided and reissued in 2018.

Adjustments of \$(1,665.68) were made to “Repairs of tools and machinery” and “Miscellaneous” because these expenditures were misclassified.

An adjustment of \$(455.24) was made to “Maintenance and repairs - roads and bridges” because check No. 825100 for \$20.00 and check No. 829958 for \$435.24 were issued in 2017, but were voided and reissued in 2018.

2018 Report of Act 89 Tax Fund

Adjustments were made to “Maintenance and repair” and “Miscellaneous” because expenditures of \$275.00 were misclassified.

2018 Report of County Fee For Local Use Funds

An adjustment of \$20,552.35 was made to “Balance January 1, 2018” because of a prior report adjustment that was not carried forward in the fund balance.

An adjustment of \$(12,336.53) was to “Miscellaneous” because there were no miscellaneous receipts.

An adjustment of \$(702,193.76) was made to “County-Owned road maintenance” because county-owned road construction expenditures were misclassified.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,  
AND COUNTY FEE FOR LOCAL USE FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Adjustments (Continued)

2018 Report of County Fee For Local Use Funds (Continued)

An adjustment of \$702,491.39 was made to “County-Owned road construction” because expenditures of \$702,193.76 were misclassified as county-owned road maintenance and an expenditure of \$297.58 was misclassified as miscellaneous.

An adjustment of \$8,215.82 was made to “County-Owned bridge maintenance” because this expenditure was not reported.

An adjustment of \$997.64 was made to “Administrative expenditures” because miscellaneous expenditures were misclassified.

An adjustment of \$(1,295.22) was made to miscellaneous because \$297.58 of county-owned road construction expenditures and \$997.64 of administrative expenditures were misclassified.

2019 Report of County Fee For Local Use Funds

Adjustments were made to “County-Owned road maintenance,” “County-Owned road construction,” “Administrative,” and “Miscellaneous” because expenditures of \$444,622.67 were misclassified.

Reimbursable Agreements

During our examination, we noted that the county entered into reimbursable agreements with the Department of Transportation for bridge inspections and road and bridge construction costs. During our current examination period, the county received \$392,443.20 in 2018 and \$319,384.56 in 2019 as a result of these agreements and deposited this money into its Liquid Fuels Tax Fund. As of December 31, 2019, \$56,878.88 was due the Liquid Fuels Tax Fund.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,  
AND COUNTY FEE FOR LOCAL USE FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

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>2018</u>	<u>2019</u>
General Fund	Refund of voided check	\$ -	\$1,665.68
Vendors	Bid documents	185.00	90.00
Vendors	Refund for equipment	1,645.39	-
Resident	Road or excavation permit refunds	335.00	-
Resident	Reimbursement for damages	65.00	-
Local Business	Sale of scrap metal	1,926.60	-
Commonwealth of Pennsylvania	Reimbursement for bridge lighting	513.28	1,131.73
Commonwealth of Pennsylvania	Gas tax refund	<u>1,548.86</u>	<u>4,360.22</u>
Totals		<u>\$6,219.13</u>	<u>\$7,247.63</u>

The following miscellaneous receipts were deposited into the Act 89 Tax Fund during the examination period:

<u>Source</u>	<u>Description</u>	<u>2018</u>	<u>2019</u>
Westmoreland Conservation District	Refund of payment in error	\$250.00	\$ -
Westmoreland Conservation District	Refund of permit fees	<u>-</u>	<u>250.00</u>
Totals		<u>\$250.00</u>	<u>\$250.00</u>

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,  
AND COUNTY FEE FOR LOCAL USE FUND  
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Local Use Tax Fund during the examination period:

<u>Source</u>	<u>Description</u>	<u>2019</u>
General Fund	Reimbursement (Summary Of Prior Examination Recommendations)	\$38,205.99
General Fund	Reimbursement (Finding No. 2)	7,822.50
General Fund	Reimbursement of health insurance	16,041.29
Vendor	Reimbursement for road work	<u>32,078.36</u>
Total		<u>\$94,148.14</u>

Miscellaneous Expenditures

On November 8, 2018, the county issued check No. 851326 for \$1,665.68 from its Liquid Fuels Tax Fund, which was voided and reissued again in 2018.

Payment In Error

On October 15, 2018, the county expended \$250.00 from its Act 89 Tax Fund in error. On December 17, 2018, the county deposited \$250.00, which was received from the vendor, into its Liquid Fuels Tax Fund to correct the payment in error.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

**Finding No. 1 - Documentation For Price Quotations Was Not Available For Examination**

Our examination disclosed that the county expended \$13,258.00 on November 19, 2018 from the County Fee For Local Use Fund for the purchase of a subscription for road software. The county was required to obtain three written or telephonic price quotations for this expenditure. However, documentation for price quotations was not available for examination.

The above expenditure was not made in compliance with the contract requirements of *The County Code*, 53 P.S. § 1801(b), 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 quotations, 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 \$10,900.00 and \$20,100.00 for 2018, \$11,100.00 and \$20,600.00 for 2019, and \$11,300.00 and \$21,000.00 for 2020.

This condition occurred because county officials thought that because the vendor is the owner, creator, and sole provider of the software product in question that they were not required to obtain price quotations. However, because there are other software packages that are comparable, the county should have obtained price quotations.

The failure to comply with *The County Code* could result in the county having to reimburse \$13,258.00 to its County Fee For Local Use Fund.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

**Finding No. 1 - Documentation For Price Quotations Was Not Available For Examination  
(Continued)**

Recommendations

We recommend that the county reimburse \$13,258.00 to its County Fee For Local Use Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the county complies with *The County Code* as noted in this finding.

Management's Response

The county engineer stated:

From what I researched at the time, and remains the same now, the vendor is the owner, creator, and sole provider of the software product in question. There are other software packages that are comparable, but operate differently and with different features at their differing price points. For any work with engineering consultants in PennDOT District 12 for our local projects, Bentley Power In Roads Select series (formerly known as microstation) is the common system. Any third party that claims to be offering it for sale is doing so in conjunction with training, etc., with additional costs and markups.

Auditor's Conclusion

The county should comply with *The Second Class Township Code* by obtaining price quotations for purchases when required. The Department of Transportation will determine if the municipality is required to reimburse \$13,258.00 to its Liquid Fuels Tax Fund. During our next examination we will determine whether the county has complied with our recommendations.

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
FINDINGS AND RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

**Finding No. 2 - Nonpermissible Expenditure - Recurring**

Our examination disclosed that the county expended \$7,822.50 on project No. 18-64000-02 during 2018 from the County Fee For Local Use Fund for purchase of Type 2A modified stone, which is a nonpermissible expenditure.

Types of stone approved by the Department of Transportation are listed in the Department of Transportation Specifications *Publication 408*, Section 703.2. Type 2A Modified stone is not approved for use by counties in *Publication 408*.

This condition occurred due to an oversight by the prior county engineer.

On July 16, 2019, the county reimbursed \$7,822.50 to its County Fee For Local Use Fund.

A similar finding was also noted in our prior report. However, we did not note any nonpermissible expenditures made during 2019.

Recommendation

We recommend that, in the future, the county continues to comply with the Liquid Fuels and Fuels Tax Act and the Department of Transportation's Regulations regarding permissible expenditures.

Management's Response

The Director of Accounting and Financial Reporting stated:

I agree to the finding.

Auditor's Conclusion

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



WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

Summary Of Prior Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the county should reimburse \$38,205.99 to its County Fee For Local Use Fund for nonpermissible expenditures.

During our current examination, we reviewed a letter dated July 9, 2019, from the Department of Transportation directing the county to reimburse \$38,205.99 to its Liquid Fuels Tax Fund. We noted that the county reimbursed this amount to its Liquid Fuels Tax Fund on July 16, 2019.

In our prior report, we also recommended that the county comply with the Department of Transportation's *Publication 408* regarding permissible stone.

During our current examination, we noted that the county did not comply with our recommendation until 2019 (see Finding No. 2).

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
SUMMARY OF EXIT CONFERENCE  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

An exit conference was held February 4, 2021. Those participating were:

WESTMORELAND COUNTY

Ms. Sara Elias, Director of Accounting and Financial Reporting

Ms. Kate Bianco, General Ledger Supervisor

DEPARTMENT OF THE AUDITOR GENERAL

Brian Delaney, CFE, Audit Supervisor

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

WESTMORELAND COUNTY  
LIQUID FUELS, ACT 44, AND ACT 89  
TAX FUNDS, AND COUNTY FEE  
FOR LOCAL USE FUND  
REPORT DISTRIBUTION  
FOR THE PERIOD  
JANUARY 1, 2018 TO DECEMBER 31, 2019

This report was initially distributed to:

**Yassmin Gramian, P.E.**  
Acting Secretary  
Department of Transportation

**Westmoreland County**  
2 North Main Street  
Suite 101  
Greensburg, PA 15601

**The Honorable Sean Kertes**  
Chairman of the Board of Commissioners

**The Honorable Jeffrey Balzer**  
Controller

**The Honorable Jared M. Squires**  
Treasurer

**Ms. Sara Elias**  
Director of Accounting and Financial Reporting

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