



April 22, 2019

Montour County
Mahoning Township

Mr. Kenneth J. Houck, Township Secretary
Mahoning Township Supervisors
849 Bloom Road
Danville, PA 17821

Dear Mr. Houck:

On April 2, 2019, Mr. John Mazur, financial consultant, conducted a monitoring review of the Township's Liquid Fuels Tax Fund. This review was performed to verify that the Township maintained and followed proper Liquid Fuels Funds procedures.

The attached monitoring report indicates that the Township has taken the necessary steps to be in compliance with Liquid Fuels Tax Fund rules and regulations. The reported Liquid Fuels Tax Fund balance of \$54.03 and Equipment Fund balance of \$54.03 are both accurate. No areas of concern were noted during this monitoring review.

Thank you for your cooperation and assistance during this review. If you have any questions or need additional training or information, please contact Mr. John Mazur, Center for Program Development and Management, at 570.267.8454.

Sincerely,

A handwritten signature in black ink that reads "Kristen Sims".

Kristen Sims, Audit Manager
Financial and Contract Services Division
Center for Program Development and Management

Enclosure

MAHONING TOWNSHIP 47-206
MONTOUR COUNTY
MONITORING REPORT

An on-site monitoring visit was performed at Mahoning Township on April 2, 2019. Mahoning Township was randomly selected for this visit from all the Municipalities receiving Liquid Fuels Tax Funds in Montour County. The monitoring review covered the period January 1, 2018 to December 31, 2018.

On the above on-site monitoring visit date, a meeting attended by Mr. John Mazur, Financial Consultant, Center for Program Development and Management, and Mr. Kenneth J. Houck, Township Secretary, was held at the Municipal Building. During the meeting, the accounting system used by the Township was identified (Quick Books), saving and checking account balances and transactions were reconciled to source documents, and internal controls were evaluated. This exercise determined that the data contained in the Township's Actual Use Report of State Funds (MS-965) submitted for the period January 1, 2018 to December 31, 2018 were accurate.

Our analysis of the financial records disclosed that the Township's reported December 31, 2018 Liquid Fuels Tax Fund balance of \$54.03 and Equipment Fund balance of \$54.03 are both correct. The Township is maintaining a well-managed investment program for their Liquid Fuels Tax Funds. During the year ending December 31, 2018, the Township earned \$1,597.50 of interest on investments.