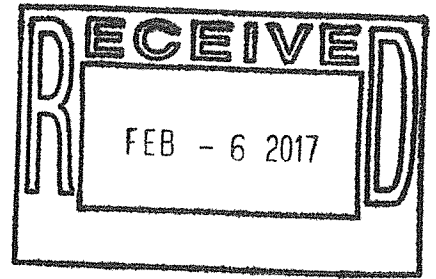


pennsylvania
DEPARTMENT OF TRANSPORTATION



January 31, 2017

Lancaster County
West Hempfield Township

Ron Youtz
West Hempfield Township
3401 Marietta Ave.
Lancaster, PA 17601

Dear Mr. Youtz:

On December 8, 2016, Michael Carmel, Audit Supervisor, 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 \$324,647.21 and Equipment Fund balance of \$324,647.21 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 Michael Carmel, Center for Program Development and Management, at 717.425.7071.

Sincerely,

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

Enclosure

WEST HEMPFIELD TOWNSHIP 36-239
LANCASTER COUNTY
MONITORING REPORT

An on-site monitoring visit was performed at West Hempfield Township on December 8, 2016. West Hempfield Township was randomly selected for this visit from all the Municipalities receiving Liquid Fuels Tax Funds in Lancaster County. The monitoring review covered the period January 1, 2015 to December 31, 2015.

On the above on-site monitoring visit date, a meeting attended by Michael Carmel, Audit Supervisor, Center for Program Development and Management, and Ron Youtz, Township Secretary/Treasurer, was held at the Municipal Building. During the meeting, checking and savings 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, 2015 to December 31, 2015 was accurate. A closing review conference was held December 8, 2016 with Mr. Youtz to discuss the results of the review.

Our analysis of the financial records disclosed that the Township's reported December 31, 2015 Liquid Fuels Tax Fund balance of \$324,647.21 and Equipment Fund balance of \$324,647.21 are both correct. The Township is maintaining a well-managed investment program for their Liquid Fuels Tax Funds. During the year ending December 31, 2015, the Township earned \$238.19 of interest on investments. No areas of concern were noted during the review.