

BLAIR COUNTY TAX COLLECTION COMMITTEE

**TAX OFFICER,
BLAIR COUNTY TAX COLLECTION BUREAU**

FINANCIAL REPORT

DECEMBER 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Delegates of the
Blair County Tax Collection Committee
of the Blair County Tax Collection Bureau
1419 Third Avenue
PO Box 307
Duncansville, Pennsylvania 16635

We have audited the accompanying financial statement of the Blair County Tax Collection Committee, which comprise the statement of cash receipts, cash disbursements, and cash balances for the year ended December 31, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits, contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the statement of the cash receipts, cash disbursements, and cash balances of the Blair County Tax Collection Committee for the year ended December 31, 2018, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that comprise the Blair County Tax Collection Committee's financial statement. The Schedule of Reconciliation of Monthly Reports to Audited Receipts and Disbursements Required Under Section 509(b) of Pennsylvania Act 32 of 2008; Schedule of Bonding Analysis; Schedule of Collection Fees Charged and Schedule of Local Services Tax Activity are presented for purposes of additional analysis and are not a required part of the financial statement.

The Schedule of Reconciliation of Monthly Reports to Audited Receipts and Disbursements Required Under Section 509(b) of Pennsylvania Act 32 of 2008; Schedule of Bonding Analysis; Schedule of Collection Fees Charged and Schedule of Local Services Tax Activity is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Reconciliation of Monthly Reports to Audited Receipts and Disbursements Required Under Section 509(b) of Pennsylvania Act 32 of 2008; Schedule of Bonding Analysis; Schedule of Collection Fees Charged and Schedule of Local Services Tax Activity is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2019, on our consideration of the Blair County Tax Collection Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Blair County Tax Collection Committee's internal control over financial reporting and compliance.

Young, Baker, Brown & Company, P.C.

Altoona, Pennsylvania
March 1, 2019

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CASH BALANCES
YEAR ENDED DECEMBER 31, 2018**

Collection and Receipts

Resident EIT Received from Employers/Taxpayers within Tax Collection Districts (TCD)	\$20,006,232
Resident EIT Received from Other TCDs	10,523,035
Non-Resident EIT Received for PSD within the TCD	2,560,992
Non-Resident EIT Received for Other TCDs	8,691,465
Act 32 Delinquent Earned Income Taxes Collected (tax year 2016 and prior)	265,613
Net Unidentified Collections	(92,277)
Investment Income	16,522
Other Collections (Penalty)	50,024
Other Collections (Interest)	16,177
Other Collections (Late Fees, Bad Checks, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>442,274</u>
Total Collections and Receipts	<u>\$42,480,057</u>

Distributions and Disbursements

EIT Distributions to TCD Members (Note 3)	\$31,997,424
EIT Distributions to Other TCDs (Note 4)	8,660,857
Taxpayer Refunds	620,820
Tax Officer Commissions	989,611
Costs Collected and Transferred to Operational Account	150,342
Interest on Checking Accounts Transferred to Operational Account	<u>15,968</u>
Total Distributions and Disbursements	<u>\$42,435,022</u>

<u>Collections and Receipts Over (Under) Distributions and Disbursements</u>	\$ 45,035
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<u>Cash Balance</u> - January 1, 2018	<u>555,677</u>
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<u>Cash Balance</u> - December 31, 2018	<u><u>\$ 600,712</u></u>
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See Notes to Financial Statements.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2018**

Note 1: Nature of Activities and Summary of Significant Accounting Policies

Nature of Activities

Blair County TCC is the Tax Collection Committee representing all taxing jurisdictions within Blair County, Pennsylvania, as defined by Pennsylvania Act 32 of 2008. The Committee is comprised of representatives from each taxing jurisdiction. All action of the Committee is approved by the representatives using a weighted voting system based on each taxing jurisdiction's percentage of earned income tax revenue and population. The Committee is responsible for overseeing the collection and distribution of earned income and net profit taxes within the Tax Collection District.

Members of the Tax Collection District are comprised of all school districts and municipalities within the geographic boundaries of the TCD. Non-members are entities not included within the geographic boundaries of the TCD.

Blair County TCC has contracted with the Blair County Tax Collection Bureau to collect and distribute the earned income and net profit taxes within the Blair County Tax Collection District. Pennsylvania Act 32 of 2008 requires an audit of the receipts and disbursements of these taxes by an independent certified public accountant. This report is intended to meet that requirement.

Summary of Significant Accounting Policies

Blair County TCC's Tax Officer, the Blair County Tax Collection Bureau, maintains financial records related to the Earned Income Tax transactions on the cash basis of accounting which recognizes collections and other receipts when received and disbursements when paid. The accompanying financial statement is prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Therefore the statement is not intended to present the financial position or results of operations of Blair County TCC's Tax Officer, the Blair County Tax Collection Bureau in conformity with accounting principles generally accepted in the United States of America.

Subsequent Events

In preparing this financial statement, the Blair County TCC's Tax Officer, the Blair County Tax Collection Bureau has evaluated events and transactions for potential recognition and disclosure through March 1, 2019, the date the financial statement was available to be issued.

Note 2: Cash Balance and Concentration of Credit Risk

The Tax Officer maintains an interest bearing escrow account that is insured to the maximum by the U.S. Federal Deposit Insurance Corporation ("FDIC"). Amounts over the FDIC insured limit are collateralized dollar for dollar by the bank as required by the Commonwealth of Pennsylvania Act 72 of 1971 to protect public funds.

Deposits of governmental entities in excess of Federal Depository Insurance limits are required to be secured by pledged collateral either on a pooled or separate basis. These may be bonds of the United States, any State or Commonwealth of the United States, or bonds of any political subdivision of Pennsylvania, or the general state authority or other authorities created by the General Assembly of the Commonwealth of Pennsylvania. The Federal Reserve Bank does not consider earned income tax officers such as the Blair County Tax Collection Bureau to be governmental entities. It considers them to be collection agencies. However, since the accounts are in the name of the TCC, the uninsured deposits of \$1,298,055 are collateralized under Act 72 of 1971, with securities held by the pledging financial institution, or its trust department or agent, but not in the TCC's name.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2018
(CONTINUED)**

Note 2: Cash Balance and Concentration of Credit Risk (Continued)

The cash balance consists of collections held, in escrow, pending receipt of monthly, quarterly, or annual reports identifying amounts due to the appropriate member of Blair County TCC or other Tax Collection Districts. The cash balance of earned income tax deposits, and LST deposits, at December 31, 2018, of the Blair County TCC, totaled \$600,712 and \$1,517, respectively. This money was held at December 31, 2018, and the amount held for each entity was not determined.

Note 3: EIT Distributions to TCD Members

The following details the TCD Members distribution presented in the Statement of Cash Receipts and Cash Disbursements.

Members of Blair County TCD

Altoona Area School District	\$ 4,756,730
Altoona City	9,574,463
Logan Township	1,342,486
Tyrone Township - Altoona Area School District	104,339
Bellwood-Antis School District	868,756
Antis Township	692,109
Bellwood Borough	177,402
Claysburg-Kimmel School District	455,350
Kimmel Township	149,372
Greenfield Township	314,008
Holidaysburg Area School District	3,456,961
Allegheny Township	650,467
Blair Township	643,482
Duncansville Borough	109,812
Frankstown Township	1,433,642
Holidaysburg Borough	576,851
Juniata Township	103,797
Newry Borough	22,194
Spring Cove School District	1,318,982
Freedom Township	295,131
Huston Township	118,633
Martinsburg Borough	158,307
North Woodbury Township	229,579
Roaring Spring Borough	225,028
Taylor Township - Spring Cove School District	237,289
Tyrone Area School District	1,562,203
Snyder Township	307,226
Tyrone Borough	1,046,211
Tyrone Township - Tyrone Area School District	95,843
Taylor Township - Tyrone Area School District	83,869
Birmingham Borough	10,966
Franklin Township	62,851
Warriors Mark Township	222,482
Williamsburg Community School District	292,996
Catharine Township	63,603
Williamsburg Borough	99,882
Woodbury Township	134,122
Total TCD Collections	\$31,997,424

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2018
(CONTINUED)**

Note 4: Disbursements to Non-Members of Blair County TCD

The following details the Out-of-County distributions presented in the Statement of Cash Receipts and Cash Disbursements.

<u>Non-Members of Blair County TCD</u>	<u>Amount</u>
Berkheimer Tax Administrator	\$3,276,761
Berks Earned Income Tax Bureau	81,051
Cameron County Earned Income Tax Bureau	4,520
Capital Tax Collection Bureau	907,932
Centre Tax Agency	760,537
Cumberland County Tax Bureau	205,544
Danville Area EIT Office	10,080
Franklin County Area Tax Bureau	121,361
Jordan Tax Service	136,212
Keystone Central School District Tax Office	41,178
Keystone Collections Group	2,666,250
Lancaster County Tax Collection Bureau	114,285
Municipal and School EIT Office	95,817
Southwest Regional Tax Bureau	47,101
York-Adams Tax Bureau	<u>192,228</u>
	<u>\$8,660,857</u>

Note 5: Source of Earned Income Tax Collections

The earned income tax imposed is currently 1.00% - 1.90% per year, depending on the municipality, of:

- Salaries, wages, commissions, and other compensation earned by residents of the Blair County TCC.
- Net profits from self-employment earned by residents of the Blair County TCC.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2018
(CONTINUED)**

Note 5: Source of Earned Income Tax Collections (Continued)

Collections are shared among the applicable taxing jurisdictions within the TCC. The following taxing jurisdictions belong to the Blair County TCC and are serviced by the Blair County Tax Collection Bureau:

Municipalities			
<u>School Districts</u>	<u>City</u>	<u>Boroughs</u>	<u>Townships</u>
Altoona Area School District	Altoona City	Bellwood Borough	Logan Township
Bellwood-Antis School District		Duncansville Borough	Tyrone Township - Altoona Area School District
Claysburg-Kimmel School District		Hollidaysburg Borough	Antis Township
Hollidaysburg Area School District		Newry Borough	Kimmel Township
Spring Cove School District		Martinsburg Borough	Greenfield Township
Tyrone Area School District		Roaring Spring Borough	Allegheny Township
Williamsburg Community School District		Tyrone Borough	Blair Township
		Birmingham Borough	Frankstown Township
		Williamsburg Borough	Juniata Township
			Freedom Township
			Huston Township
			North Woodbury Township
			Taylor Township - Spring Cove School District
			Snyder Township
			Tyrone Township - Tyrone Area School District
			Taylor Township - Tyrone Area School District
			Franklin Township
			Warriors Mark Township
			Catharine Township
			Woodbury Township

Note 6: Tax Collection Contract

Blair County TCC utilizes the Blair County Tax Collection Bureau for the collection and distribution of earned income and net profit taxes. The Blair County Tax Collection Bureau, under the authority of the Blair County TCC, charges a collection fee of 3.0% of tax collections to be retained by the Blair County Tax Collection Bureau upon collection with the net proceeds being distributed.

Note 7: Collection Fees

The Blair County Tax Collection Bureau charges delinquent taxpayers a variety of collection costs, in addition to interest and penalties, that are collected within the checking account of the Blair County TCC and transferred to the Blair County Tax Collection Bureau. During the current year, these costs totaled \$150,342 for earned income tax.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF RECONCILIATION OF MONTHLY REPORTS TO
AUDITED RECEIPTS AND DISBURSEMENTS REQUIRED
UNDER SECTION 509(b) OF PENNSYLVANIA ACT 32 OF 2008
YEAR ENDED DECEMBER 31, 2018**

	<u>Amounts Per Tax Collector Monthly Reports</u>	<u>Amounts Per Audited Receipts and Disbursements</u>	<u>Variance (See Explanation Below)</u>
Beginning Cash Balance	\$ 0	\$ 555,677	\$ 555,677 (1)
Plus Collections and Receipts:			
Resident EIT Received from Employers/ Taxpayers within TCD	\$20,006,232	\$20,006,232	\$ 0
Resident EIT Received from Other TCDs	10,523,035	10,523,035	0
Non-Resident EIT Received from PSD within the TCD	2,560,992	2,560,992	0
Non-Resident EIT Received from Other TCDs	8,691,465	8,691,465	0
Act 32 Delinquent Earned Income Taxes Collected (tax year 2016 and prior)	265,613	265,613	0
Net Unidentified Collections	(92,277)	(92,277)	0
Investment Income	16,522	16,522	0
Other Collections (Penalty)	50,024	50,024	0
Other Collections (Interest)	16,177	16,177	0
Other Collections (Late Fees, Bad Check Charges, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>442,274</u>	<u>442,274</u>	<u>0</u>
Total Collections and Receipts	<u>\$42,480,057</u>	<u>\$42,480,057</u>	<u>\$ 0</u>
Less Distributions and Disbursements:			
EIT Distributions to TCD Members	\$31,997,424	\$31,997,424	\$ 0
EIT Distributions to Other TCDs	8,660,857	8,660,857	0
Taxpayer Refunds	620,820	620,820	0
Tax Officer Commissions	989,611	989,611	0
Costs Collected and Transferred to Operational Account	0	150,342	(150,342) (2)
Interest Earned Transferred to Operational Account	<u>0</u>	<u>15,968</u>	<u>(15,968) (2)</u>
Total Distributions and Disbursements	<u>\$42,268,712</u>	<u>\$42,435,022</u>	<u>(\$ 166,310)</u>
Ending Cash Balance	<u>\$ 0</u>	<u>\$ 600,712</u>	<u>\$ 600,712 (1)</u>

Explanation of Variance:

- (1) The Act 32 report does not report a beginning and ending cash balance.
- (2) The Act 32 report does not reflect collection costs or interest earned transferred to Operation Account.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF BONDING ANALYSIS
YEAR ENDED DECEMBER 31, 2018**

	<u>Amount</u>
Earned Income Tax and LST Collections - Current Collections	\$44,250,396
Less: Taxpayer Refunds - Earned Income Taxes and LST	(<u>634,550</u>)
Earned Income Tax and LST Collections - Net	\$43,615,846
	<u><u> </u></u>
Bonding Amount as determined by TCC	\$ 5,000,000
	<u><u> </u></u>
Actual Bond Amount	\$ 5,000,000
	<u><u> </u></u>
Average Monthly Amount of Tax Collections in Possession of Tax Officer ^{(1) (2)}	\$ 3,634,654
	<u><u> </u></u>

- (1) Per the contract between Blair County TCC and the Tax Officer, the Blair County Tax Collection Bureau, is required to distribute collections on a monthly basis. Therefore, the Tax Officer maintained an average collection balance below their bonding requirement set forth in the contract.
- (2) Includes Local Services Tax maintained by the Blair County Tax Collection Bureau, since the Blair County Tax Collection Bureau serves as a collector of Local Services Tax for eight TCD members.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF COLLECTION FEES CHARGED
YEAR ENDED DECEMBER 31, 2018**

	<u>Amount</u>
Earned Income Tax Collections - Current Collections within TCD	\$33,607,855
Less: Taxpayer Refunds - Earned Income Taxes	(<u>620,820</u>)
Earned Income Tax Collections - Net	<u>\$32,987,035</u>
Collection Rate per TCC/Tax Officer Contract	<u>3.00%</u>
Budgeted Collection Fees	<u>\$ 958,049</u>
Calculated Collection Fees Charged	<u>\$ 989,611</u>
Collection Fees Charged	<u>\$ 989,611</u>

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF LOCAL SERVICES TAX (LST) ACTIVITY
YEAR ENDED DECEMBER 31, 2018**

	<u>Amount</u>
Beginning Cash Balance	\$ 17,599
	<hr/>
Plus Collections and Receipts:	
LST Receipts	\$1,770,539
	<hr/>
Less Distributions and Disbursements:	
LST Distributions	\$1,717,229
Taxpayer Refunds	13,730
Tax Officer Commissions	41,672
Cost Collected and Transferred to Operational Account	<u>13,990</u>
Total Distributions and Disbursements	<u>\$1,786,621</u>
	<hr/>
Ending Cash Balance	\$ 1,517
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Delegates of the
Blair County Tax Collection Committee
of the Blair County Tax Collection Bureau
1419 Third Avenue
PO Box 307
Duncansville, Pennsylvania 16635

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Blair County Tax Collection Bureau as of and for the year ended December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated March 1, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Blair County Tax Collection Bureau's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Blair County Tax Collection Bureau's internal control. Accordingly, we do not express an opinion on the effectiveness of the Blair County Tax Collection Bureau's internal control.

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 entity's financial statements 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit 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 ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Blair County Tax Collection Bureau's financial statement is free from material misstatement, we performed tests of its 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Young, Baker, Brown & Company, P.C.



**INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE WITH PENNSYLVANIA ACT 32 OF 2008**

To the Board of Delegates of the
Blair County Tax Collection Committee
of the Blair County Tax Collection Bureau
1419 Third Avenue
PO Box 307
Duncansville, Pennsylvania 16635

We have examined the Blair County Tax Collection Bureau's compliance with Pennsylvania Act 32 of 2008's requirements related to financial statements, bonding, collection fees charged, and continuing education during the year ended December 31, 2018. Management of the Blair County Tax Collection Bureau is responsible for the Blair County Tax Collection Bureau's compliance with the specified requirements. Our responsibility is to express an opinion on the Blair County Tax Collection Bureau's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Blair County Tax Collection Bureau complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Blair County Tax Collection Bureau complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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.

Our examination does not provide a legal documentation on the Blair County Tax Collection Bureau's compliance with specified requirements.

In our opinion, the Blair County Tax Collection Bureau complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2018.

This report is intended solely for the information and use of the Board of Delegates and is not intended to be and should not be used by anyone other than these specified parties.

Young, Oakes, Brown & Company, P.C.

**Altoona, Pennsylvania
March 1, 2019**

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF FINDINGS AND NON-COMPLIANCE
FOR THE YEAR ENDED DECEMBER 31, 2018**

Findings - Financial Statement Audit

None

Findings of Non-Compliance with Pennsylvania Act 32 of 2008

None