

BLAIR COUNTY TAX COLLECTION COMMITTEE

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

FINANCIAL REPORT

DECEMBER 31, 2022

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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

Opinion

We have audited the accompanying financial statements 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, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of cash receipts, cash disbursements, and cash balances for the year ended December 31, 2022, in accordance with the cash basis of accounting as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blair County Tax Collection Committee and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are 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 this matter.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Blair County Tax Collection Committee's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Blair County Tax Collection Committee's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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

Other Matters (Continued)

Other Information (Continued)

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 3, 2023, 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, Decker, Brown & Company, P.C.

**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, 2022**

Collection and Receipts

Resident EIT Received from Employers/Taxpayers within Tax Collection Districts (TCD)	\$23,306,417
Resident EIT Received from Other TCDs	12,598,571
Non-Resident EIT Received for Political Subdivisions within the TCD	2,741,365
Non-Resident EIT Received for Other TCDs	7,405,847
Act 32 Delinquent Earned Income Taxes Collected (tax year 2020 and prior)	262,899
Net Unidentified Collections	(95,567)
Investment Income	10,270
Other Collections (Penalty)	64,275
Other Collections (Interest)	26,412
Other Collections (Late Fees, Bad Checks, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>629,277</u>
 Total Collections and Receipts	 <u>\$46,949,766</u>

Distributions and Disbursements

EIT Distributions to TCD Members (Note 3)	\$37,434,969
EIT Distributions to Other TCDs (Note 4)	7,438,226
 Taxpayer Refunds	 659,926
 Tax Officer Commissions	 1,157,783
 Costs Collected and Transferred to Operational Account	 245,826
 Interest on Checking Accounts Transferred to Operational Account	 <u>9,742</u>
 Total Distributions and Disbursements	 <u>\$46,946,472</u>

Collections and Receipts Over (Under) Distributions and Disbursements \$ 3,294

Cash Balance - January 1, 2022 182,934

Cash Balance - December 31, 2022 \$ 186,228

See Accompanying Notes and Independent Auditor's Report

BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2022

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 3, 2023, 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 \$944,304 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, 2022
(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, 2022, of the Blair County TCC, totaled \$186,228 and \$57,886, respectively. This money was held at December 31, 2022, 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	\$ 5,656,042
Altoona City	11,135,942
Logan Township	1,640,443
Tyrone Township - Altoona Area School District	118,923
Bellwood-Antis School District	1,028,429
Antis Township	816,280
Bellwood Borough	213,127
Claysburg-Kimmel School District	542,818
Kimmel Township	177,316
Greenfield Township	368,349
Hollidaysburg Area School District	4,068,621
Allegheny Township	775,912
Blair Township	799,194
Duncansville Borough	118,460
Frankstown Township	1,472,026
Hollidaysburg Borough	658,208
Juniata Township	120,619
Newry Borough	23,166
Spring Cove School District	1,532,649
Freedom Township	334,735
Huston Township	159,406
Martinsburg Borough	180,307
North Woodbury Township	249,031
Roaring Spring Borough	260,647
Taylor Township - Spring Cove School District	291,521
Tyrone Area School District	1,825,473
Snyder Township	378,388
Tyrone Borough	1,200,196
Tyrone Township - Tyrone Area School District	118,590
Taylor Township - Tyrone Area School District	95,672
Birmingham Borough	10,153
Franklin Township	73,144
Warriors Mark Township	258,284
Williamsburg Community School District	366,479
Catharine Township	84,189
Williamsburg Borough	123,127
Woodbury Township	<u>159,103</u>
 Total TCD Distributions	 <u>\$37,434,969</u>

BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2022
(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	\$2,882,263
Berks Earned Income Tax Bureau	14,480
Cameron County Earned Income Tax Bureau	850
Capital Tax Collection Bureau	618,531
Centre Tax Agency	669,613
Cumberland County Tax Bureau	81,443
Danville Area EIT Office	5,699
Franklin County Area Tax Bureau	62,868
Jordan Tax Service	125,832
Keystone Central School District Tax Office	42,591
Keystone Collections Group	2,730,423
Lancaster County Tax Collection Bureau	43,847
Municipal and School EIT Office	78,712
Southwest Regional Tax Bureau	14,589
York-Adams Tax Bureau	<u>66,485</u>
 Total Out-of-County Distributions	 \$7,438,226

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, 2022
(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:

<u>School Districts</u>	<u>Municipalities</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 as well as local services taxes. Effective January 1, 2020, the Blair County Tax Collection Bureau began collecting the Flat Rate Occupation Tax for Logan Township and the Altoona Area School District and the local services tax for Newry Borough and Woodbury Township. The Blair County Tax Collection Bureau, under the authority of the Blair County TCC, charges a collection fee of 3.0% of earned income and net tax collections and 2.5% of local services tax collections to be retained by the Blair County Tax Collection Bureau upon collection with the net proceeds being distributed. Effective January 1, 2021, the Claysburg-Kimmel School District added local service tax collection for Kimmel Township. Effective October 1, 2022, Allegheny Township added local services tax collection.

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 \$245,826 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, 2022**

	<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	\$ 182,934	\$182,934	(1)
Plus: Collections and Receipts:				
Resident EIT Received from Employers/ Taxpayers within TCD	\$23,306,417	\$23,306,417	\$ 0	
Resident EIT Received from Other TCDs	12,598,571	12,598,571	0	
Non-Resident EIT Received from Political Subdivisions within the TCD	2,741,365	2,741,365	0	
Non-Resident EIT Received from Other TCDs	7,405,847	7,405,847	0	
Act 32 Delinquent Earned Income Taxes Collected (tax year 2020 and prior)	262,899	262,899	0	
Net Unidentified Collections	(95,301)	(95,567)	(266)	(2)
Investment Income	10,270	10,270	0	
Other Collections (Penalty)	64,275	64,275	0	
Other Collections (Interest)	26,412	26,412	0	
Other Collections (Late Fees, Bad Check Charges, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>629,277</u>	<u>629,277</u>	<u>0</u>	
Total Collections and Receipts	<u>\$46,950,032</u>	<u>\$46,949,766</u>	<u>(\$ 266)</u>	
Less: Distributions and Disbursements:				
EIT Distributions to TCD Members	\$37,434,969	\$37,434,969	\$ 0	
EIT Distributions to Other TCDs	7,438,226	7,438,226	0	
Taxpayer Refunds	659,926	659,926	0	
Tax Officer Commissions	1,157,783	1,157,783	0	
Costs Collected and Transferred to Operational Account	0	245,826	(245,826)	(3)
Interest Earned Transferred to Operational Account	<u>0</u>	<u>9,742</u>	<u>(9,742)</u>	(3)
Total Distributions and Disbursements	<u>\$46,690,904</u>	<u>\$46,946,472</u>	<u>(\$255,568)</u>	
Ending Cash Balance	<u>\$ 0</u>	<u>\$ 186,228</u>	<u>\$186,228</u>	(1)

Explanation of Variance:

- (1) The Act 32 report does not report a beginning and ending cash balance.
- (2) Difference related to Social Security Administration and Department of Transportation; ACH timing difference; as well as a \$100 counterfeit bill.
- (3) 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, 2022

	<u>Amount</u>
Earned Income Tax and LST Collections - Current Collections	\$49,072,809
Less: Taxpayer Refunds - Earned Income Taxes and LST	(<u>674,875</u>)
Earned Income Tax and LST Collections – Net	\$48,397,934
	<hr style="border-top: 3px double #000;"/>
Bonding Amount as determined by TCC	\$ 5,000,000
	<hr style="border-top: 3px double #000;"/>
Actual Bond Amount	\$ 5,000,000
	<hr style="border-top: 3px double #000;"/>
Average Monthly Amount of Tax Collections in Possession of Tax Officer ^{(1) (2)}	\$ 4,033,161
	<hr style="border-top: 3px double #000;"/>

- (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 eleven TCD members.

**BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF LOCAL SERVICES TAX (LST) ACTIVITY
YEAR ENDED DECEMBER 31, 2022**

	<u>Amount</u>
Beginning Cash Balance	\$ 45,398
	<hr/>
Plus: Collections and Receipts:	
LST Receipts	\$2,123,043
	<hr/>
Less: Distributions and Disbursements:	
LST Distributions	\$2,045,539
Taxpayer Refunds	14,949
Tax Officer Commissions	<u>50,067</u>
Total Distributions and Disbursements	\$2,110,555
	<hr/>
Ending Cash Balance	\$ 57,886
	<hr/> <hr/>

**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, 2022, and the related notes to the financial statement, and have issued our report thereon dated March 3, 2023.

Report on 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) as a basis for designing 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)

Report on 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 financial statements. 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, Beck, Brown & Company, P.C.

Altoona, Pennsylvania
March 3, 2023

**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, 2022. 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.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Blair County Tax Collection Bureau complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2022.

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

Altoona, Pennsylvania
March 3, 2023

BLAIR COUNTY TAX COLLECTION COMMITTEE
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU
SCHEDULE OF FINDINGS AND NON-COMPLIANCE
FOR THE YEAR ENDED DECEMBER 31, 2022

Findings - Financial Statement Audit

None

Findings of Non-Compliance with Pennsylvania Act 32 of 2008

None