

**BLAIR COUNTY TAX COLLECTION COMMITTEE**

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

**FINANCIAL REPORT**

**\*\*\*\*\***

**DECEMBER 31, 2015**

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

Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Delegates of the  
Blair County Tax Collection Committee  
of the Blair County Tax Collection Bureau  
1301 12<sup>th</sup> Street, Suite 103  
Altoona, Pennsylvania 16601

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, 2015, 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, 2015, 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; and Schedule of Collection Fees Charged 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; and Schedule of Collection Fees Charged 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; and Schedule of Collection Fees Charged 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 February 10, 2016, 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.*

Altoona, Pennsylvania  
February 10, 2016

**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, 2015**

**Collection and Receipts**

Resident EIT Received from Employers/Taxpayers within Tax Collection Districts (TCD)	\$18,917,807
Resident EIT Received from Other TCDs	9,186,136
Non-Resident EIT Received for PSD within the TCD	1,895,591
Non-Resident EIT Received for Other TCDs	7,750,376
Act 32 Delinquent Earned Income Taxes Collected (tax year 2013 and prior)	232,614
Net Unidentified Collections	( 710,430)
Investment Income	5,341
Other Collections (Penalty)	41,959
Other Collections (Interest)	12,008
Other Collections (Late Fees, Bad Checks, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>423,956</u>
 Total Collections and Receipts	 <u>\$37,755,358</u>

**Distributions and Disbursements**

EIT Distributions to TCD Members (Note 3)	\$29,149,965
EIT Distributions to Other TCDs (Note 4)	7,598,469
 Taxpayer Refunds	 704,915
 Tax Officer Commissions	 901,461
 Costs Collected and Transferred to Operational Account	 161,074
 Interest on Checking Accounts Transferred to Operational Account	 <u>5,357</u>
 Total Distributions and Disbursements	 <u>\$38,521,241</u>

**Collections and Receipts Over (Under) Distributions and Disbursements** (\$ 765,883)

**Cash Balance** - January 1, 2015 (Restated to Exclude LST Cash  
and Amounts Due to BCTCB) 1,511,983

**Cash Balance** - December 31, 2015 \$ 746,100

See Notes to Financial Statements.

**BLAIR COUNTY TAX COLLECTION COMMITTEE  
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2015**

**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 February 10, 2016, 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 \$1,252,493 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, 2015  
(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, LST deposits, and amounts due BCTCB at December 31, 2015, of the Blair County TCC, totaled \$746,100 and \$3,457 and \$4,350, respectively. This money was held at December 31, 2015, 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.

<u>Members of Blair County TCD</u>	<u>2011 Collections</u>	<u>2012-2015 Collections</u>	<u>Total</u>
Altoona Area School District	\$2,529	\$ 4,518,751	\$ 4,521,280
Altoona City	0	7,882,231	7,882,231
Logan Township	0	1,287,038	1,287,038
Tyrone Township - Altoona Area School District	0	94,131	94,131
Bellwood-Antis School District	0	850,215	850,215
Antis Township	0	683,078	683,078
Bellwood Borough	0	172,319	172,319
Claysburg-Kimmel School District	0	422,586	422,586
Kimmel Township	3	136,858	136,861
Greenfield Township	46	289,910	289,956
Hollidaysburg Area School District	56	3,323,932	3,323,988
Allegheny Township	0	617,952	617,952
Blair Township	0	611,846	611,846
Duncansville Borough	0	107,938	107,938
Frankstown Township	0	1,260,884	1,260,884
Hollidaysburg Borough	0	485,471	485,471
Juniata Township	0	106,582	106,582
Newry Borough	0	22,139	22,139
Spring Cover School District	0	1,259,021	1,259,021
Freedom Township	0	276,979	276,979
Huston Township	0	115,746	115,746
Martinsburg Borough	0	149,577	149,577
North Woodbury Township	0	215,766	215,766
Roaring Spring Borough	0	206,166	206,166
Taylor Township - Spring Cove School District	0	241,461	241,461
Tyrone Area School District	112	1,489,047	1,489,159
Snyder Township	0	293,662	293,662
Tyrone Borough	0	1,006,805	1,006,805
Tyrone Township - Tyrone Area School District	0	90,766	90,766
Taylor Township - Tyrone Area School District	0	77,118	77,118
Birmingham Borough	0	12,534	12,534
Franklin Township	0	60,065	60,065
Warriors Mark Township	0	209,457	209,457
Williamsburg Community School District	0	283,944	283,944
Catharine Township	0	60,180	60,180
Williamsburg Borough	0	97,700	97,700
Woodbury Township	0	127,364	127,364
Total TCD Collections	<u>\$2,746</u>	<u>\$29,147,219</u>	<u>\$29,149,965</u>

**BLAIR COUNTY TAX COLLECTION COMMITTEE  
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU  
NOTES TO FINANCIAL STATEMENT  
DECEMBER 31, 2015  
(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>
Bedford County Tax Service	\$ 107
Berkheimer Tax Administrator	2,965,598
Berks Earned Income Tax Bureau	62,722
Cameron County Earned Income Tax Bureau	3,500
Capital Tax Collection Bureau	752,363
Centre Tax Agency	746,525
Cumberland County Tax Bureau	161,545
Danville Area EIT Office	6,389
Forest County Tax Office	1,784
Franklin County Area Tax Bureau	102,096
Jordan Tax Service	127,976
Keystone Central School District Tax Office	33,949
Keystone Collections Group	2,234,074
Lancaster County Tax Collection Bureau	89,830
Miffco Tax Services	52,963
Municipal and School EIT Office	66,609
Southwest Regional Tax Bureau	34,064
Warren County School District Earned Income Tax Office	1,343
York-Adams Tax Bureau	153,873
Bald Eagle Area School District	441
PAMS Co. Indiana	<u>718</u>
	<u>\$7,598,469</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, 2015  
 (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:

<b>Municipalities</b>			
<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 \$161,074.

**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, 2015**

	<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	\$ 1,511,983	(\$1,511,983) (1)
Plus Collections and Receipts:			
Resident EIT Received from Employers/ Taxpayers within TCD	\$18,917,807	\$18,917,807	\$ 0
Resident EIT Received from Other TCDs	9,186,136	9,186,136	0
Non-Resident EIT Received from PSD within the TCD	1,895,591	1,895,591	0
Non-Resident EIT Received from Other TCDs	7,750,376	7,750,376	0
Act 32 Delinquent Earned Income Taxes Collected (tax year 2013 and prior)	232,614	232,614	0
Net Unidentified Collections	( 710,430)	( 710,430)	0
Investment Income	5,341	5,341	0
Other Collections (Penalty)	41,959	41,959	0
Other Collections (Interest)	12,008	12,008	0
Other Collections (Late Fees, Bad Check Charges, Wage Attachment Fees, Flat Rate Occupational Tax, Other)	<u>423,956</u>	<u>423,956</u>	<u>0</u>
Total Collections and Receipts	<u>\$37,755,358</u>	<u>\$37,755,358</u>	<u>\$ 0</u>
Less Distributions and Disbursements:			
EIT Distributions to TCD Members	\$29,147,455	\$29,149,965	(\$ 2,510) (2)
EIT Distributions to Other TCDs	7,598,360	7,598,469	( 109) (2)
Taxpayer Refunds	704,915	704,915	0
Tax Officer Commissions	901,461	901,461	0
TCD Operational Fees	0	0	0
Costs Collected and Transferred to Operational Account	0	161,074	( 161,074) (3)
Interest Earned Transferred to Operational Account	<u>0</u>	<u>5,357</u>	<u>( 5,357) (3)</u>
Total Distributions and Disbursements	<u>\$38,352,191</u>	<u>\$38,521,241</u>	<u>(\$ 169,050)</u>
Ending Cash Balance	<u>\$ 0</u>	<u>\$ 746,100</u>	<u>(\$ 746,100) (1)</u>

Explanation of Variance:

- (1) The Act 32 report does not report a beginning and ending cash balance.
- (2) Checks voided, but not removed from Act 32 Report.
- (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, 2015**

	<u>Amount</u>
Earned Income Tax and LST Collections - Current Collections	\$39,407,112
Less: Taxpayer Refunds - Earned Income Taxes and LST	( <u>715,857</u> )
Earned Income Tax and LST Collections - Net	\$38,691,255
	=====
Bonding Amount as determined by TCC	\$ 5,000,000
	=====
Actual Bond Amount	\$ 5,000,000
	=====
Average Monthly Amount of Tax Collections in Possession of Tax Officer <sup>(1)</sup> <sup>(2)</sup>	\$ 3,224,271
	=====

- (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, 2015**

	<u>Amount</u>
Earned Income Tax Collections - Current Collections within TCD	\$30,753,831
Less: Taxpayer Refunds - Earned Income Taxes	( <u>704,916</u> )
Earned Income Tax Collections - Net	<u>\$30,048,915</u>
Collection Rate per TCC/Tax Officer Contract	<u>3.00%</u>
Budgeted Collection Fees	<u>\$ 867,964</u>
Calculated Collection Fees Charged	<u>\$ 901,467</u>
Collection Fees Charged	<u>\$ 901,460</u>

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

Certified Public Accountants

## 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  
1301 12<sup>th</sup> Street, Suite 103  
Altoona, Pennsylvania 16601

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, 2015, and the related notes to the financial statement, and have issued our report thereon dated February 10, 2016.

### **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.

**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, DeLee, Brown & Company, P.C.*

Young, Oakes, Brown & Company, P.C.  
*Certified Public Accountants*

**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  
1301 12<sup>th</sup> Street, Suite 103  
Altoona, Pennsylvania 16601

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, 2015. Management is responsible for the Blair County Tax Collection Bureau's compliance with those requirements. Our responsibility is to express an opinion on the Blair County Tax Collection Bureau's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Blair County Tax Collection Bureau's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination 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, 2015.

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  
February 10, 2016

BLAIR COUNTY TAX COLLECTION COMMITTEE  
TAX OFFICER - BLAIR COUNTY TAX COLLECTION BUREAU  
SCHEDULE OF FINDINGS AND NON-COMPLIANCE  
FOR THE YEAR ENDED DECEMBER 31, 2015

Findings - Financial Statement Audit

None

Findings of Non-Compliance with Pennsylvania Act 32 of 2008

None