

Mill Village Borough  
P.O. Box 10  
14350 North Main Street  
Mill Village, PA 16427  
814-796-2154

Department of the Auditor General  
Bureau of County Audits  
406 Finance Building  
Harrisburg, PA 17120

Auditors:

We acknowledge that the Form MS-965 With Adjustments required by the Pennsylvania Department of Transportation (PennDOT) to be presented in a publicly available examination report differs in format from the Form MS-965 submitted to PennDOT and does not include all of the detailed information included in the Form MS-965 submitted to PennDOT. We further acknowledge that the Department of the Auditor General transferred the applicable amounts from the Form MS-965 submitted to PennDOT to the "Reported" column of the Form MS-965 With Adjustments.


In connection with your examination of the Liquid Fuels Tax Fund of the Borough of Mill Village, Erie County, for the year period January 1, 2023 to December 31, 2023, and for the purpose of expressing an opinion about whether the Form MS-965 is presented, in all material respects, in accordance with the reporting requirements prescribed by PennDOT, we confirm, to the best of our knowledge and belief, the following representations made to you during your examination:

1. We are responsible for the Form MS-965, adjustments to conform to PennDOT's criteria, and Form MS-965 With Adjustments and assert that the Form MS-965 With Adjustments is presented in accordance with the reporting requirements prescribed by PennDOT.
2. All relevant matters are reflected in the measurement or evaluation of the Form MS-965 With Adjustments.
3. As of December 31, 2023, the Form MS-965 With Adjustments is presented in accordance with the reporting requirements prescribed by PennDOT.
4. We have disclosed to you all information we are aware of that may contradict the Form MS-965 With Adjustments, we have disclosed to you all communications from PennDOT affecting the Form MS-965 With Adjustments, and agree to provide to you with any communications from PennDOT affecting the Form MS-965 With Adjustments that are received subsequent to the date of these representations and until the date of the examination report.

5. We are responsible for adhering to the applicable Pennsylvania laws and regulations governing the Liquid Tax Fund. PennDOT selected the format for the presentation of the Form MS-965 and the criteria that are appropriate for our purposes.
6. All minutes of meetings were made available to you.
7. All financial records and related data were made available to you.
8. There are no transactions that have not been properly recorded in the accounting records underlying the Form MS-965 With Adjustments.
9. We have provided you with all relevant information and access to information and personnel in connection with your examination of the Form MS-965 With Adjustments.
10. We believe the effects of any uncorrected misstatements are immaterial, individually and in the aggregate, to the Form MS-965 With Adjustments. A list of the uncorrected misstatements is attached to the representation letter.
11. We have disclosed to you all deficiencies in internal control relevant to the engagement of which we are aware.
12. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
13. We have no knowledge of any actual, suspected, or alleged fraud or noncompliance with laws and regulations affecting:
  - a. Management,
  - b. Employees who have significant roles in internal controls, or
  - c. Other situations where the fraud could have a material effect on the Form MS-965.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators or others.
15. None of the vendors the municipality does business with are related to any municipal official, or have a business relationship other than through municipal business.
16. There are no guarantees, written or oral, under which the entity is contingently liable.
17. We are responsible for the municipality's compliance with laws and regulations.
18. There are no violations of laws or regulations.

19. We have full title to the assets on the Form MS-965 and there are no liens or encumbrances on fund assets, nor have any assets been pledged as collateral.
20. We have complied with all aspects of contractual agreements that may affect the Form MS-965.
21. We have disclosed to you any transactions or events significant to the examination that we are aware of subsequent to December 31, 2023, and through the date of this letter, that would have a material effect on the Form MS-965 With Adjustments.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the examination objectives and whether related recommendations have been implemented.
23. We are not aware of any pending or threatened litigation, claims, assessments or unasserted claims or assessments that are required to be disclosed on the Form MS-965 With Adjustments and we have not consulted a lawyer concerning litigation, claims or assessments.

Sincerely,

  
\_\_\_\_\_  
Mrs. Catherine Wise  
Secretary/Treasurer

  
\_\_\_\_\_  
Current Date