

WORCESTER TOWNSHIP BOARD OF SUPERVISORS WORKSHOP MEETING MINUTES

June 18, 2025 – 6:30 PM

Chair Rick DeLello called the meeting to order at 6:30 p.m. Present were Vice Chair Lou Betz, Supervisor Steve Quigley, Solicitor Wendy McKenna, Township Engineer John Evarts, Assistant Township Manager Christian Jones, and staff member Dustin Schreiber. Township Manager Dan DeMeno was absent due to attendance at a professional conference.

Pledge of Allegiance

The meeting opened with the Pledge of Allegiance.

Public Comment

There were no comments from the public.

Presentation – 2024 Township Audit

Anastacia Devlin, CPA with B. Bergdahl and Company, presented the 2024 audit findings.

Key highlights included:

- **Revenue Breakdown:** 64% of total governmental fund revenues came from taxes. This varied in prior years due to differences in grant income, such as Montgomery County funds and remaining federal sound barrier funds in 2023.
- **General Fund Performance:** Revenues exceeded expenditures, increasing fund balance.
- **Sewer Fund:** 2023 appeared anomalous due to the one-time expenditure of ARPA funds on sewer system upgrades.
- **Tax Sources:** Earned Income Tax was the Township's primary source of tax revenue. Real estate transfer tax fluctuated year to year. Property tax revenue remained flat.
- **Capital and Highway Funds:** The Capital Fund saw growth due to transfers from the General Fund. The Highway Fund remained steady, receiving only state liquid fuels funds.
- **Capital Additions:** Major investments included the purchase of land and improvements to Township infrastructure.
- **Audit Opinion:** The Township received a clean audit opinion (unmodified). No internal control deficiencies or management letter comments were issued. Two new GASB standards were adopted with no material impact.

Board Discussion:

- Mr. DeLello emphasized the distinction between an audit and forensic accounting, asking Ms. Devlin to explain the limits of audit assurance.
- Ms. Devlin explained that audits provide “reasonable assurance,” using sampling, data analytics, and risk-based testing—rather than reviewing every transaction.
- The Board inquired about internal control practices and whether the Township’s increased staffing had strengthened financial oversight. Ms. Devlin affirmed that duties were better separated now than in the past and complimented staff responsiveness.

Resident Questions:

Bob Andorn asked for clarification on the audit’s preparation, timing, and document availability:

- He noted discrepancies between the dates of documents posted on the Township’s website and those distributed in the meeting packet.
- Ms. Devlin explained the audit timing, confirming that substantive work typically begins after the books are closed, with some fieldwork and testing starting in December.
- She confirmed that external confirmations (e.g., with Berkheimer, state grantors) are conducted to verify revenues.

Chair DeLello stated that further questions could be routed through the Township office for a follow-up.

Adjournment

The workshop adjourned at 7:23 p.m.