



COUNTY OF CAMBRIA, PA



CITIZEN'S FINANCIAL REPORT



FOR THE YEAR ENDED DECEMBER 31, 2014
PREPARED BY THE OFFICE OF THE CONTROLLER, ED CERNIC, JR.

² *A Message from the Controller*

To The Residents of Cambria County

Once again, we in the Controller's Office of Cambria County are proud to present our Citizen's Financial Report which contains important facts of Cambria County Government and the Services that are provided.

We continue to present pertinent information and important details that you tell us is of interest to you and important information about the Financial Statistics of County Government. We are consistent in having all of this information in an easy to read and understand format suitable for everyone, as has been done in the past.



During 2014 the County continued to struggle financially. The additional \$5 million loan that the Commissioners took at the end of 2013 caused us to have an additional loan payment to meet. The Commissioners, seeing the position that they were in, sought and received a refinancing of debt totaling \$48.6 million and reduced the debt payment for 2014 giving a one-time influx of cash to the General Fund. This provided a temporary relief of our ongoing cash flow issues. The 2014 Single Audit Report of Cambria County included a finding regarding the lack of a solid budget plan and poor implementation of the same. The Budget was adopted with false revenue and expenditure expectations. The County needs a solid plan of budgeting and implementation going forward to insure that we can continue to operate in a sound manner.

Thank you once again for reading our Report and also to all who have commented on the contents. This report in its entirety will be placed on the County's website and if you would like a printed copy or have any input or suggestions for future reports, you may call or email me at ecernic@co.cambria.pa.us.

As always, I would like to acknowledge and thank my staff for their dedication to me, the County, and to this report as we continue to be open, transparent, and accountable to the Taxpayers and Citizens of Cambria County. Thanks to Kristine Segear–Deputy Controller, Dana Descavish–2nd Deputy/Pension Specialist, Amber Hamilton and Emily Krug–Internal Auditors, Debbie Markum–Accounts Payable Coordinator, and Barb Reese, Pam Paronish, and Sally Wess – Accounting Department staff.

With All Best Wishes,

A handwritten signature in blue ink that reads "Ed Cernic, Jr." The signature is fluid and cursive.

Ed Cernic, Jr.
Cambria County Controller

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Photos throughout the book courtesy of various public internet sources, unless noted.

WELCOME TO CAMBRIA COUNTY!

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Cambria County is nestled in the heart of the Allegheny Mountains and was created on March 26, 1804. It was the 41st County formed in Pennsylvania and is home to the worlds steepest vehicular incline plane.

Cambria County is made up of 63 political subdivisions, consisting of the City of Johnstown, 32 boroughs and 30 townships with the Borough of Ebensburg being the County seat. The County has a population of approximately 144,000, based on the 2010 Census, and covers 692 square miles. Cambria County is a 4th class County.

Cambria County is home to 6 colleges and universities, 14 public school districts and many private and parochial schools, as well as many historic sites, state parks and local museums.

The County currently employs 828 full and part-time people and has 1,032 retirees.

On May 2, 2015 the Cambria County War Memorial Arena and Johnstown was named Hockeyville, USA! After several rounds of voting through the Kraft Hockeyville USA contest, Cambria County prevailed and will now receive \$150,000 in upgrades and the opportunity to host a NHL pre-season game



Photo courtesy of Bryce Nicely

between the Pittsburgh Penguins and Tampa Bay Lightning. According to krafthockeyville.com over 18,000 essays were received nominating various local arenas and 20.4 million votes were cast from across the country.

Controller's Office

Did you know, the Controller's Office...

- conducts 35 to 40 audits per year?
- reconciles 45 bank accounts every month?
- reviews and processes approximately 24,000 invoices per year?
- issues approximately 17,700 check and direct deposit payments and initiates over 1,000 electronic fund transfers per year?
- oversees the accounting activity of the 35 Governmental Funds, 2 Propriety Funds, and the 12 Fiduciary Funds of the County?
- records over 6,500 receipts and monitors at least \$85.5 million in Federal, State, and Local grant revenue funds per year?
- tracks over \$108.7 million in fixed assets and maintains the documents for approximately 375 contracts and 60 leases?
- processes approximately 1,032 retiree monthly pension payments; prepared over 100 retirement quotes; processed over 45 new retirees, 35 withdrawals/rollovers and 20 deaths in 2014?



General Obligation Debt

As of December 31, 2014, the County's general obligation debt was \$49,132,038.

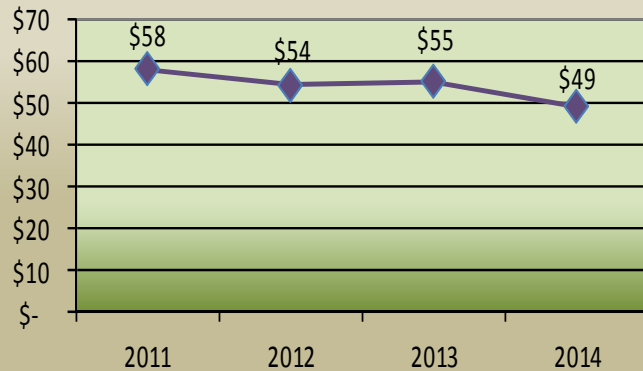
Taxpayer's Debt Funding

The County designated 4.125 mills of tax to Debt Service in 2014.

Approximately \$5 million of Taxpayer's dollars were used to fund the County's Debt in 2014.



General Obligation Debt (In Millions)



In August 2014, the County issued General Obligation Bonds, Series of 2014, in the amount of \$48,625,000. As illustrated in the chart below, the proceeds of the bonds were used for the current refunding of the General Obligation Notes (Series of 2006, 2006A, 2006B, 2011), Tax Exempt Bank Loan (Series of 2006), General Financing Authority Lease of 2007 and Upper Yoder Township Authority Lease Revenue Note of 2013.

In 2014, the County repaid the entire balance of the 2009 Equipment Lease for Prison security upgrades.

The Capital Leases of 2004, 2005, 2008, and 2009 are for various equipment relating to Laurel Crest and County general operations in order to obtain energy savings. The accumulative original costs relating to all the years was \$2,936,700. As a result of the 2010 sale of Laurel Crest, that portion of the debt became County general obligation. The 2004 Lease was paid off in 2014 and the 2005 Lease will be paid off during 2015. The remaining Leases have maturity dates in 2023 and 2016, respectively.

	2011	2012	2013	2014
2006 Notes	\$ 3,737,988	\$ 3,442,112	\$ 3,131,297	\$ -
2006 Loan	6,639,449	6,423,974	6,197,455	-
2006A&B Notes	9,265,179	8,895,139	8,506,444	-
2007 Lease	7,958,056	7,380,206	6,465,372	-
04/05/08/09 Lease	1,329,441	1,024,638	703,897	507,038
2009 Lease	1,564,205	1,292,473	1,008,971	-
2011 Notes	27,065,000	25,460,000	23,765,000	-
2013 Lease	-	-	5,000,000	-
2014 GO Bond	-	-	-	48,625,000
	<u>\$ 57,559,318</u>	<u>\$ 53,918,541</u>	<u>\$ 54,778,436</u>	<u>\$ 49,132,038</u>

On July 30, 2014, Standards and Poor's had rated Cambria County at a BBB (Stable) credit rating.

Component Units of Cambria County

The following chart illustrates the amount of County Taxpayer Dollars spent to fund the Component Units.

	2011	2012	2013	2014
Penn Highlands Community College *	\$ 1,205,000	\$ 1,205,000	\$ 1,205,000	\$ 1,055,000
Cambria Library Association *	608,015	615,000	615,000	615,000
Transit Authority	578,689	558,131	517,003	547,069
Solid Waste Management Authority	330,000	378,850	342,000	338,700
Johnstown-Cambria County Airport	156,750	176,750	174,000	174,000
Conservation and Recreation Authority *	142,884	135,740	130,000	155,000
War Memorial Authority	109,081	125,300	46,700	150,000
Economic Development Authority	-	-	125,000	150,000
Planning Commission	91,099	86,387	64,836	64,200
Redevelopment Authority	70,000	66,500	63,000	60,000
	<u>\$ 3,291,518</u>	<u>\$ 3,347,658</u>	<u>\$ 3,282,539</u>	<u>\$ 3,308,969</u>

State and/or Federal funds that are passed through Cambria County or released directly to the Component Unit are not included in the Chart above.

* In 2014, Cambria County designated .875 mills of tax for the Community College, .50 mills for the County Library, and .50 mills for Parks and Recreation. The dedicated tax for Parks and Playgrounds is distributed to the Conservation & Recreation Authority, War Memorial, North Central Recreational Center and Duman Park.

Children & Youth, Juvenile Court, and Detention/Shelter

The chart below illustrates the amount of County Taxpayer Dollars provided to the Children & Youth, Juvenile Court, and Detention/Shelter Funds due to the excess expenditures over revenues for each year. The two final columns list the total 2014 expenditures and the percentage of County Taxpayer Dollars of the total expenditures for each fund.

	County Taxpayer Funding				2014 Total Fund Expenditures	2014 County's Taxpayer %
	2011	2012	2013	2014		
Children & Youth	\$ 917,464	\$ 1,393,122	\$ 1,535,365	\$ 1,466,214	\$ 9,426,023	15.6%
Juvenile Court	1,585,847	1,509,280	1,725,719	1,848,508	2,942,670	62.8%
Detention/Shelter	623,810	667,779	683,892	611,048	1,501,343	40.7%
	<u>\$ 3,127,121</u>	<u>\$ 3,570,181</u>	<u>\$ 3,944,976</u>	<u>\$ 3,925,770</u>	<u>\$ 13,870,036</u>	

Children & Youth – The PA Department of Human Services provides the majority of the funding for this program to provide child protective services to the age of 21, through counseling, in-home, and residential services.

Juvenile Court – The PA Department of Human Services, PA Commission on Crime and Delinquency, and the Juvenile Court Judges Commission also provides funding to administer the entire Juvenile Court process.

Detention/Shelter – This program is funded by contracts with 19 counties, including Cambria County, to house delinquent children. The Detention Home is a 24-hour maximum security facility for youth ages 10-18. The Shelter is staffed as a 24-hour secure facility for youth ages 10-18 with a 30 day limit.

Your Real Estate Taxes — The County's Portion

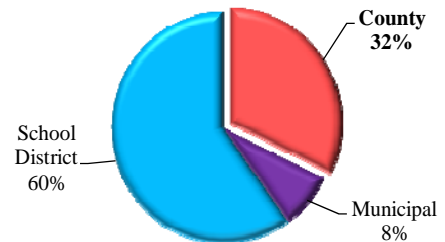
The following illustrates how your County Real Estate tax dollars were spent in 2014:



In 2014, County residents paid approximately \$916 in local real estate taxes (county, municipal and school district) on each \$10,000 of assessed property value. Of that, \$295 or 32% is paid to the County, as illustrated in the pie chart.

Cambria County's millage rate is 29.5 mills, with each mill generating approximately \$1.23 million in taxes.

On average 93% of the County's real estate taxes are collected during the current tax year with a majority or 81% of the taxes being collected during the discount period. At the end of 2014 approximately \$2.45 million (*at face*) or 6.74% in unpaid taxes were turned over to the Tax Claim Bureau. During 2014, the Tax Claim Bureau collected \$2.4 million worth of delinquent taxes for tax years 2009 through 2013.



The majority (73% or \$98.6 million) of the County's spending is funded by state and federal grants, charges for services, investments and other income. The remaining (\$36.3 million) must be paid primarily with your County real estate taxes.

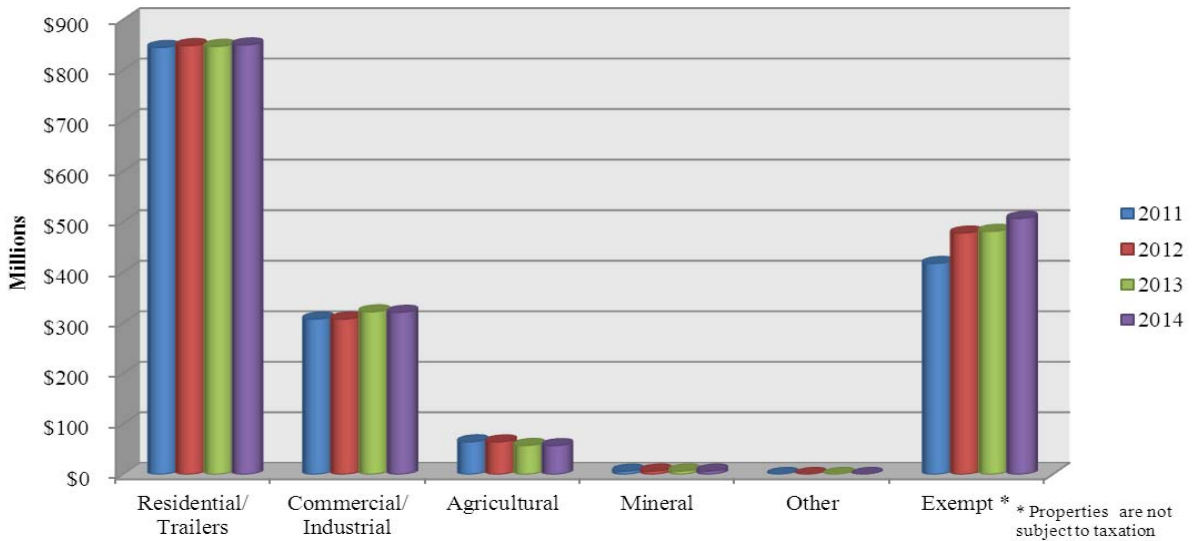
	Millage Rates			
	2011	2012	2013	2014
General Purposes	23.500	23.500	23.500	23.500
Debt Service	4.000	4.000	4.000	4.125
Community College	1.000	1.000	1.000	0.875
County Library	0.500	0.500	0.500	0.500
Parks & Playgrounds	0.500	0.500	0.500	0.500
Total millage rates	29.500	29.500	29.500	29.500

Real Estate Properties by Property Type

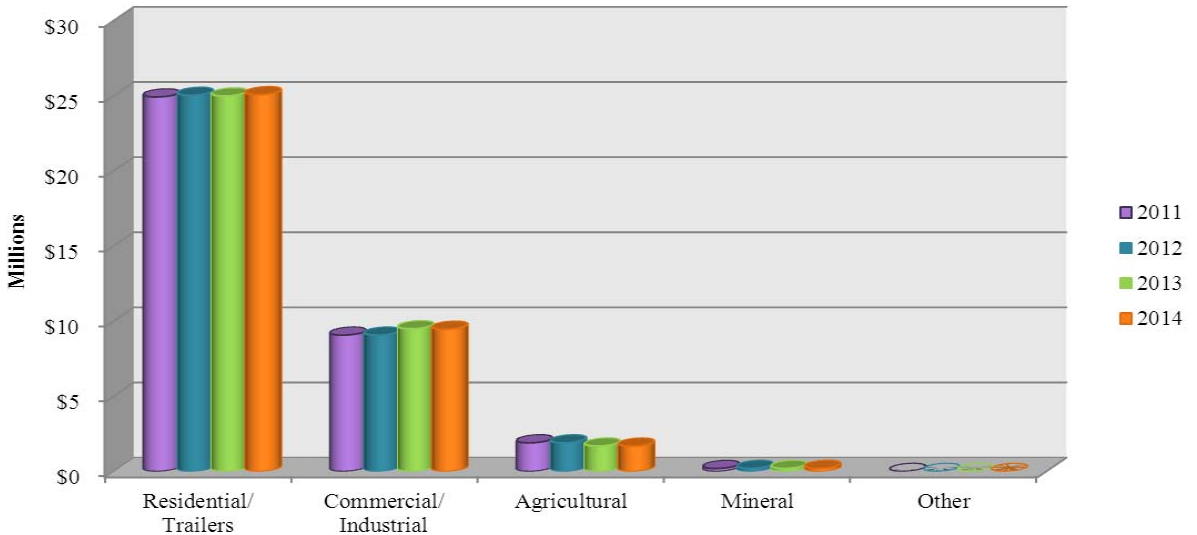
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The following represents the total assessed value of Cambria County properties by type of property. The second chart shows the Real Estate Dollars billed by property type. The Cambria County Assessment Office maintains and updates property records for the valuation of real property for ad valorem taxation.

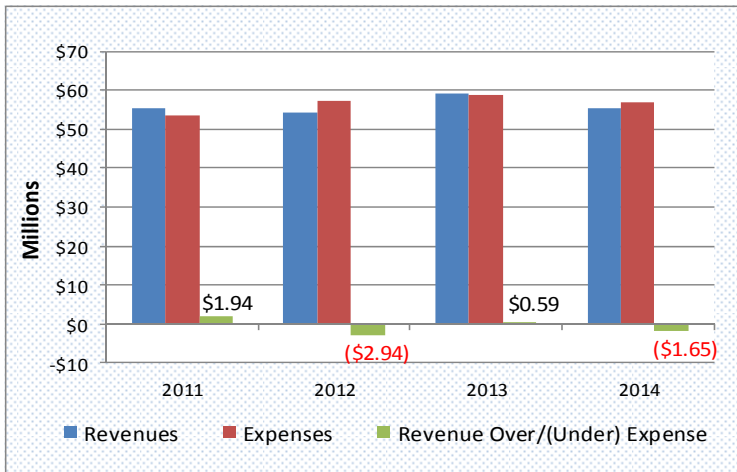
Assessed Value Comparison by Type (in Millions)



Real Estate Tax Dollars by Type (in Millions)



General Fund Revenues and Expenses



County Financial Position

The County's financial position, below, shows the County's resources versus the amount owed at year-end for the governmental and business type activities.

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Assets				
Current Assets				
Cash and investments	\$ 4,815,682	\$ 4,838,794	\$ 6,765,469	\$ 5,876,616
Other current assets	16,521,836	14,096,478	14,154,858	17,565,441
Capital assets and other	62,082,570	59,229,049	56,863,499	54,794,978
Total Assets	<u>83,420,088</u>	<u>78,164,321</u>	<u>77,783,826</u>	<u>78,237,035</u>
Deferred Outflows	<u>298,471</u>	<u>305,947</u>	<u>231,810</u>	<u>892,162</u>
Liabilities				
Current Liabilities	20,391,394	20,135,855	20,448,787	24,573,359
Non-current liabilities	56,090,101	51,730,245	51,946,751	46,435,308
Total Liabilities	<u>76,481,495</u>	<u>71,866,100</u>	<u>72,395,538</u>	<u>71,008,667</u>
Deferred Inflows (Revenues)	<u>3,624,948</u>	<u>2,883,565</u>	<u>2,913,905</u>	<u>7,230,769</u>
Net Position	<u>\$ 4,623,304</u>	<u>\$ 4,652,439</u>	<u>\$ 2,706,193</u>	<u>\$ 889,761</u>

In 2013, the \$1.9 million decrease in Net Position was primarily due to the restructuring of funds relating to the Cambria County Network, reflected in the Technology Fund during 2014. As of December 31, 2014, the Technology Fund was closed.

In 2014, the \$1.8 million decrease was primarily due to the loss in the General Fund which is illustrated in the graph above.

County Revenues and Expenses

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The chart below illustrates a four year trend in the County's Revenues and Expenses.

Revenues	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Real Estate Taxes	\$ 35,611,051	\$ 35,763,448	\$ 36,003,545	\$ 36,273,997
Operating Grants & Contributions	71,599,537	68,144,154	73,433,864	85,506,831
Charges for Service	13,129,952	11,902,982	11,540,377	10,001,914
Interest & Investment Income	68,368	41,532	31,206	24,660
Reimbursed Expenses/Other Income	<u>2,731,718</u>	<u>3,076,429</u>	<u>2,630,291</u>	<u>2,344,320</u>
Total Revenues	<u>123,140,626</u>	<u>118,928,545</u>	<u>123,639,283</u>	<u>134,151,722</u>
Expenses				
Administrative	\$ 10,730,569	\$ 9,334,707	\$ 14,610,736	\$ 10,024,427
Judicial	11,459,472	11,471,545	12,753,192	11,680,255
Corrections	15,625,660	15,987,237	16,078,650	17,229,243
Public Safety	7,735,671	8,889,886	7,288,842	8,469,914
Debt Service	5,856,025	5,468,232	5,073,512	3,914,683
Human Service	65,467,277	62,307,241	62,706,805	75,796,560
Conservation	1,956,228	1,953,658	2,329,032	1,951,220
Housing	1,749,430	1,184,125	1,186,201	1,869,954
Highways/Streets	1,848,362	1,737,492	1,701,734	1,616,802
Culture/Recreation	<u>1,229,600</u>	<u>1,164,960</u>	<u>1,016,858</u>	<u>1,278,813</u>
Total Expenses	<u>123,658,294</u>	<u>119,499,083</u>	<u>124,745,562</u>	<u>133,831,871</u>
Other Financing Sources/(Uses)	<u>1,164,273</u>	<u>(2,987,766)</u>	<u>3,729,464</u>	<u>(2,584,199)</u>
Net (Deficiency)/Excess	<u>\$ 646,605</u>	<u>\$ (3,558,304)</u>	<u>\$ 2,623,185</u>	<u>\$ (2,264,348)</u>

In 2013, the \$5 million increase in revenues was a result of the County acquiring new debt in order to pay the remaining \$5 million balance of the 2013 Tax Anticipation Loan.

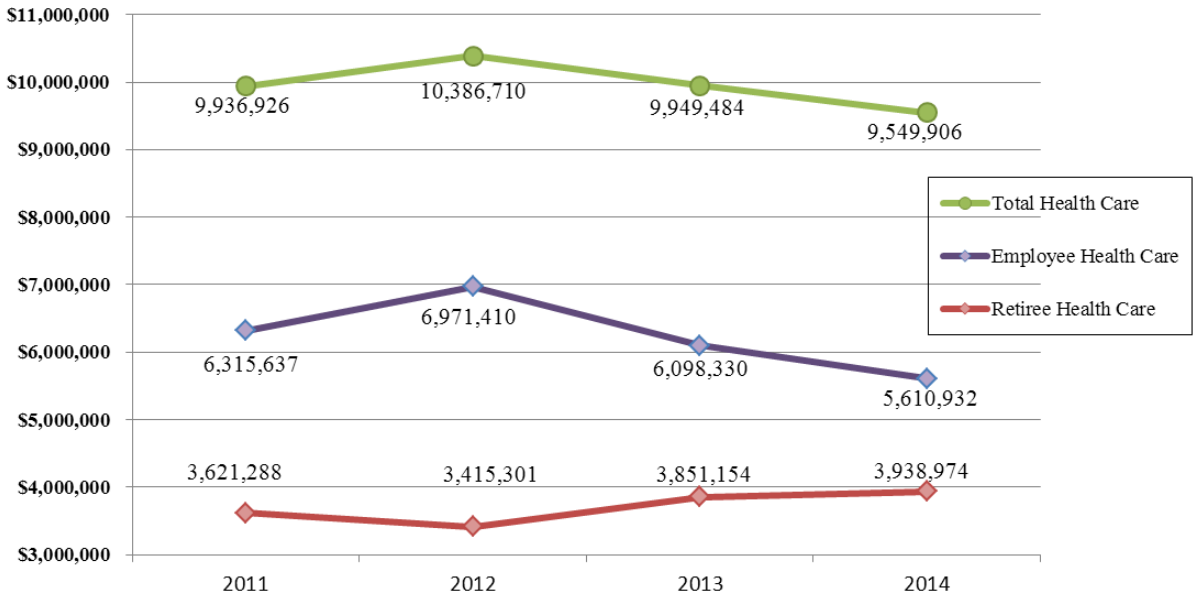
In 2014, the majority of the increase in revenues and expenses relates to the \$8.4 million increase in the Human Services Fund. The entire Block Grant for the Human Service Agencies (Area Agency on Aging, Children & Youth, Drug & Alcohol, Human Services, and Behavioral Health/Intellectual Development & Early Intervention) was received by the Human Service Fund and recorded as revenue and the Grant distribution to the other Agencies is recorded as an expense. The other Human Service Agencies record this distribution from the Human Services Fund as a revenue and expense the use of the Grant funds.

*"Beware of little expenses;
a small leak will sink a great ship."
- Benjamin Franklin*



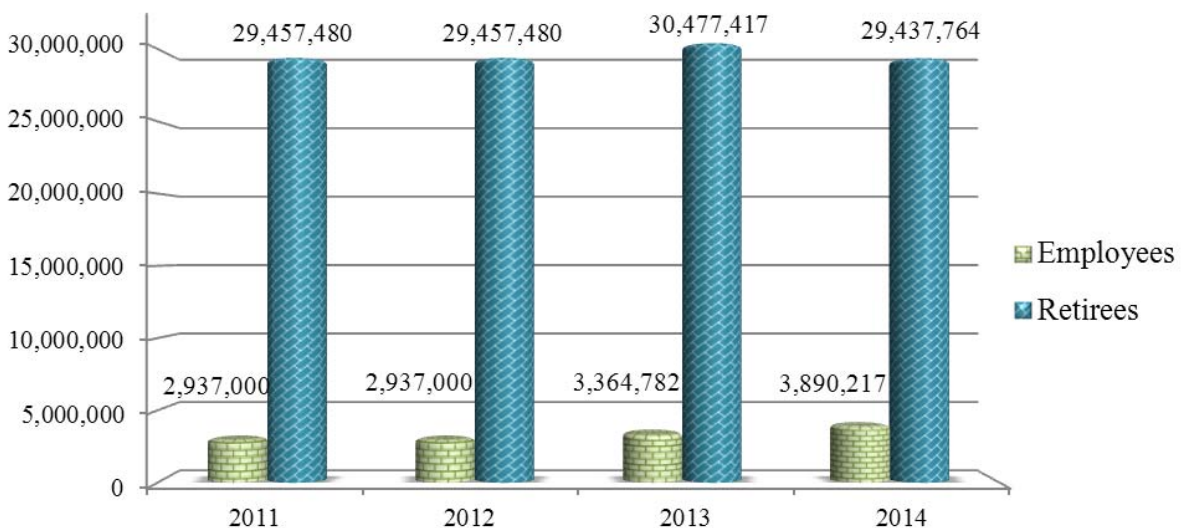
Health Care Costs

Since 2011, Cambria County has been self insured for health care using UPMC to administer the plan. The chart below shows the total health care costs and the breakout of employee health care and retiree health care.



Other Post Employment Benefits Long Term Liability

Cambria County provides Retiree Health Insurance and Life Insurance to qualifying retirees. The chart below shows the Long Term Liability for these Other Post Employment Benefits (OPEB) for 2011 to 2014.





Liquid Fuels Fund

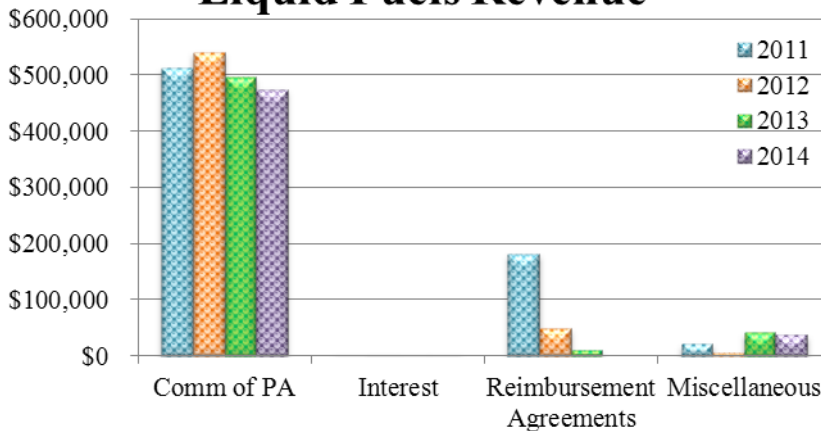
Cambria County receives grants from the State and Federal government to repair or replace County owned bridges. In addition, the County receives a portion of the overall State's liquid fuels tax. The County reallocates a portion of these amounts to all municipalities within Cambria County based upon their requests and the final decision of the County Commissioners. The remaining liquid fuels monies are used for bridge repair and maintenance.



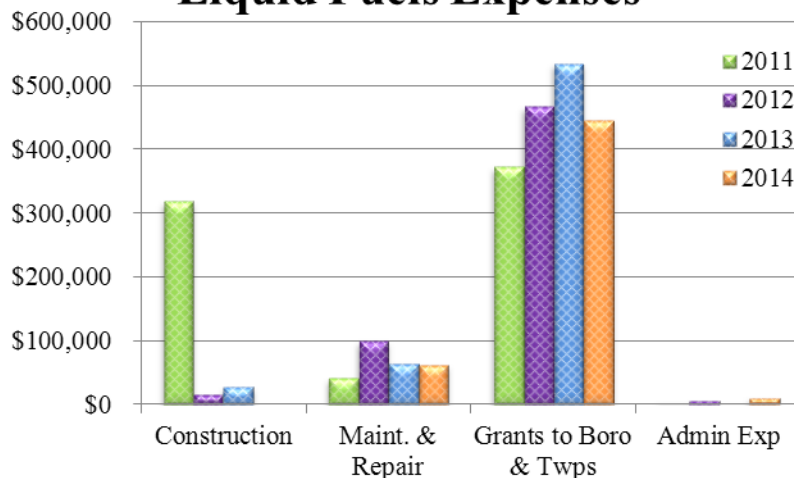
The list below shows the amount of funds paid to Municipalities in 2014:

<u>Municipality</u>	<u>Amts Pd in 2014</u>
Adams Twp	\$ 18,000
Allegheny Twp	10,700
Ashville Boro	8,500 *
Barr Twp	11,750
Blacklick Twp	7,600
Brownstown Boro	4,100
Cambria Twp	17,600
Carrolltown Boro	4,500
Chest Twp	4,000
Chest Springs Boro	6,500 *
Clearfield Twp	6,900
Cresson Boro	15,900 *
Croyle Twp	9,200
Daisytown Boro	3,200
Dean Twp	4,400
East Carroll Twp	7,800
East Conemaugh Boro	4,900
Ebensburg Boro	7,500
Ehrenfeld Boro	7,600 *
Elder Twp	5,300
Ferndale Boro	41,000 *
Franklin Boro	6,000 *
Gallitzin Twp	15,900 *
Geistown Boro	14,800 *
Hasting Boro	5,300
Jackson Twp	13,800
Middle Taylor Twp	17,400 *
Northern Cambria Boro	15,000
Portage Twp	21,000 *
Reade Twp	7,000
Richland Twp	26,400
Sankertown Boro	11,700 *
Scalp Level Boro	4,400
Southmont Boro	5,600
Stonycreek Twp	16,600 *
Summerhill Twp	9,500
Susquehanna Twp	10,400
Tunnelhill Boro	11,200 *
Washington Twp	5,400
West Carroll Twp	6,400
Westmont Boro	11,000
White Twp	4,000
Total Payments	\$ 445,750

Liquid Fuels Revenue



Liquid Fuels Expenses

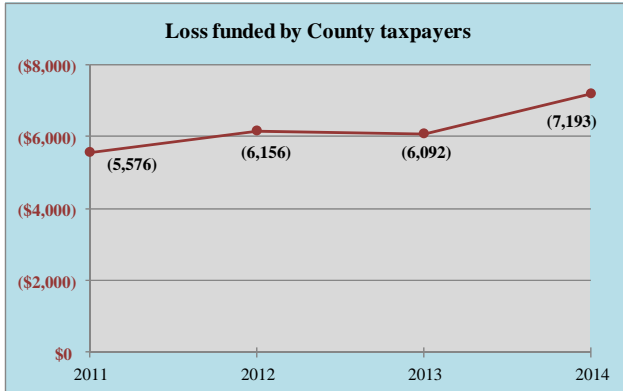


*Municipality's payment includes allocations from multiple years.

Cambria County Prison

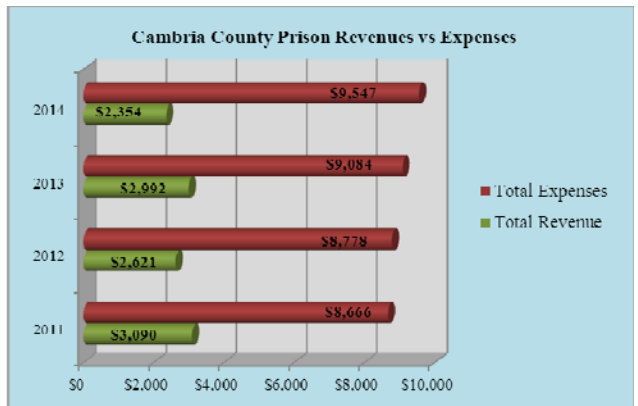
During 2014, the Prison realized a net loss funded by the taxpayers of **\$7.2 million** vs 2013's net loss of **\$6.1 million**, as illustrated in the chart below. The Prison was no longer receiving U.S. Immigration inmates in 2014, thus resulting in a decrease in revenues of approximately \$604,000. Also during 2014 expenses increased due to

the HVAC renovations that began in the fall of 2013 and were completed in September 2014, total cost for this project was \$253,897 which was funded by the taxpayers.



As the chart to the right illustrates, expenses have consistently exceeded revenues over the last 4 years.

In 2013 the Central Booking Center was opened at the Prison. During 2014, 3,367 adult defendants were processed through Central Booking, 1,457 were fully booked with fingerprints and arraignments and 1,910 were fingerprint orders only from a Magistrate. Also during 2014, 253 juvenile defendants were processed. Each adult defendant that is processed is charged a \$200 booking fee which is paid to the County's Clerk of Courts and is split between the Booking Center (95%) and the County's General Fund (5%). In 2014 it cost taxpayers **\$235,597** to run the Booking Center.



The Prison has been able to reduce their population as a result of the opening of the Day Reporting Center in 2012. In April 2015 the DRC hosted their 4th transition ceremony with 41 participants successfully completing the program. As of July 2015, 143 have completed the program. In 2014 it cost taxpayers **\$750,445** to operate the facility.

Renovations

During 2014 the County's Driving Under the Influence (DUI) Fund continued to fund renovations throughout the County. The major project completed in 2014 was the murals that were added to the entrance of the Courthouse at a cost of \$52,041, see page 13 for more information. The following projects were started in 2014 but not completed, the relocation of District Magistrate 47-1-03, the Courthouse's southside retaining wall, and HVAC renovations to the Courthouse basement and courtrooms. The use of the fees collected by the DUI Fund is approved by President Judge Timothy Creany and collected by the Clerk of Courts.



Courthouse Murals

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In the spring of 2014, President Judge Timothy Creany and the County Commissioners commissioned artist Ron Donoughe of Pittsburgh to depict the history of Cambria County in murals which were placed in the main entrance of the Courthouse. The murals consist of two large overhead murals and 18 small panel murals.

The following are the murals that were created. An explanation of how each mural fits into the history of Cambria County can be found on the Cambria County Historical Society's website at www.cambriacountyhistorical.com.



Allegheny Township Autumn



Lake Conemaugh



Aftermath of the flood



Kittanning Trail



Gallitzin Chapel House



Ebenezer Chapel



Immergun Estate



Admiral Robert E. Peary



Joseph Johns



Academy Hill - 1830



Engine house No. 6



Tipple at Colver



Battle of Iwo Jima



Cambria Iron Works



The escape of Patrick and Abraham.



Sunnehanna Country Club



Colver Power Plant



The Kelly Converter



Cresson Mountain House

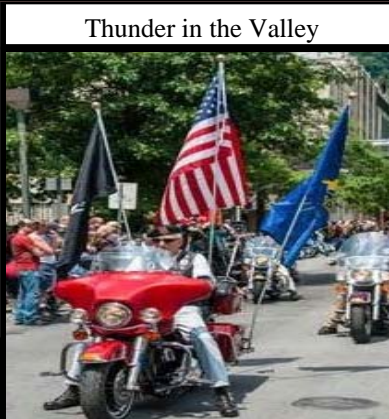


Valley of Labor

“We are *CAMBRIA COUNTY!*”



Cambria County Fair
“Always Labor Day Week”



Thunder in the Valley



Forest Hills Festival



Flood City Festival



Cresson Heritage Days



Ferndale Firemen's Jubilee

In the Spotlight: Cambria County Transit Authority

The Cambria County Transit Authority (the Authority) was founded in July 1976. In 1978, Cambria Area Rural Transit was formed in the northern portion of the county and by 1983 the Authority had officially acquired the Johnstown Incline Plane. Also in 1983 the Authority built their Transit Center in downtown Johnstown. Over the next 30+ years the Authority underwent major changes. In 1989 a visitor's center was added to the Incline Plane. In 1992 a countywide paratransit service was established. In 1994 a pedestrian crosswalk was constructed at the bottom of the Incline. In 1999 the Authority changed their name from CCTA to CamTran. In 2000 a park and ride service was added from Ebensburg to Johnstown, Sunday service and Reserve-A-Ride was introduced. In 2002 a new transportation center for the rural division was built in Ebensburg. In 2005



the Incline was reopened to a daily schedule and the parking lot atop was expanded. In 2006 bike racks were installed on all urban division buses. In 2010 a hybrid bus was introduced and in 2014 an all new operations center was completed and opened. Finally in 2015 the Authority introduced their first compressed natural gas bus, pictured on the front cover.



The Authority is a component unit of Cambria County, it is a legally separate organization, but is financially accountable to the County. During 2014, Cambria County allocated \$547,069 of County taxpayer dollars to the Transit Authority, see page 5 for additional information regarding component units. For more information about the Cambria County Transit Authority please visit their website at www.camtranbus.com.

CAMBRIA COUNTY ELECTED OFFICIALS

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Board of Commissioners

From left: Mark Wissinger, Vice-Chairman; Douglas Lengenfelder, Chairman; and Thomas Chernisky



Susan Kuhar, Clerk of Courts

Records all criminal court procedures, collects fines, costs and restitution for the Court of Common Pleas.



Ed Cernic, Jr., Controller

Insures the accuracy and legality of fiscal transactions, administers county pension fund, works with county tax collectors and constables, processes accounts payable.



Dennis Kwiatkowski, Coroner

Investigates sudden, unexplained violent, or suspicious deaths occurring in the County.



Kelly Callihan, District Attorney

Responsible for the prosecution of criminal activity occurring within the County.



Debbie Martella, Prothonotary

Keeper of Civil records for the courts, processes passports and provides free public access to naturalization records from the early 1800s.



Andrea Fedore Sims, Recorder of Deeds

Records all deeds, mortgages, and land related papers for County properties and collects PA realty transfer tax.



Patty Sharbaugh, Register of Wills & Clerk of Orphan's Court

Issuer of marriage licenses, records inheritance tax, adoptions, birth and death records and wills and estates.



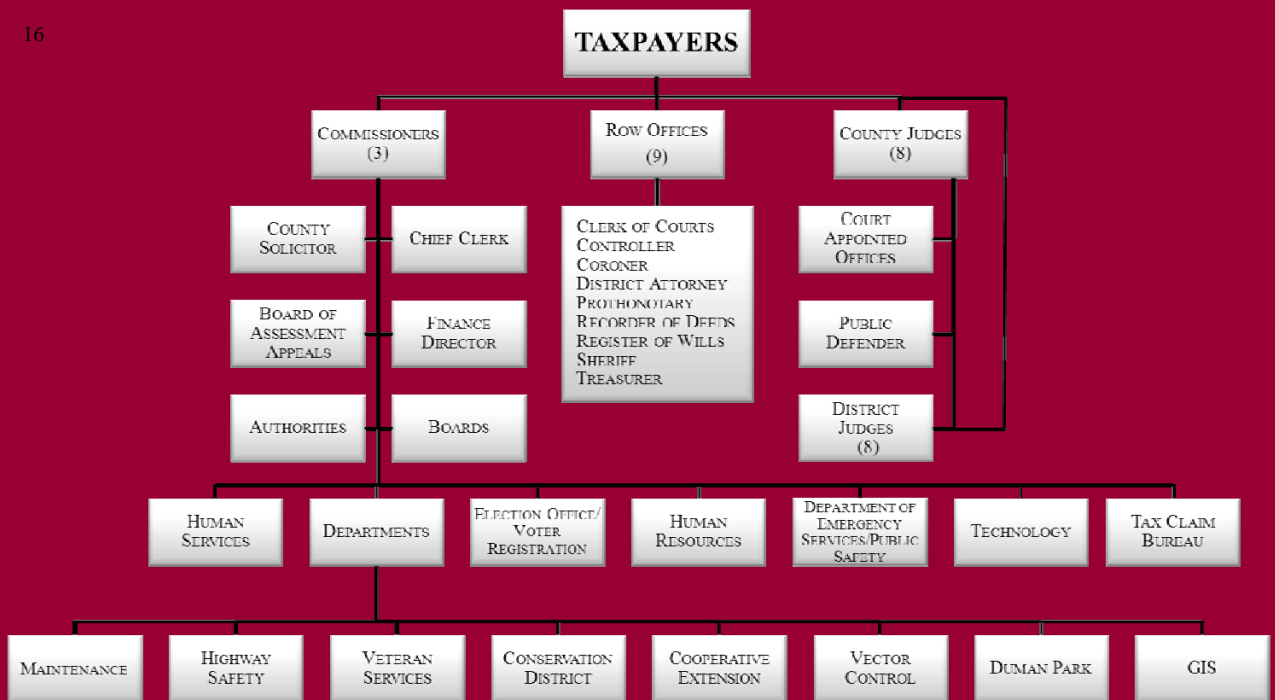
Robert Kolar, Sheriff

Responsible for security at County buildings; County law enforcement such as serving bench warrants, posts real estate notices, and issues gun permits.



Lisa Kozorosky, Treasurer

Collects County Real Estate taxes for the City of Johnstown and lodging room rental tax. Issues dog, hunting, fishing, bingo and small game of chance licenses.



Do you suspect Fraud or Abuse?



If you think you have knowledge of....

- Suspected theft or misuse of County property or cash
- False reporting of hours worked
- Submission of illegitimate vendor invoices
- Falsification of expense reimbursements
- Mismanagement of tax dollars
- Fraudulent reporting of medical, disability or workers compensation claims
- Other suspected fraud or abuse



YOU can help because....

- U.S. organizations lose an estimated 5% of their annual revenue to fraud*
- Median loss caused by fraud is \$145,000*, an increase of \$45,000 since 2012
- Governments are one of the most commonly victimized industries
- Over 40% of cases are detected by tip*
- Employees account for nearly half of all tips that lead to the discovery of fraud*

To keep it confidential....

- Mail your tip to: The Controller's Office, 200 S Center St., Ebensburg, PA 15931
- Call (814) 472-1623

*Source: Association of Certified Fraud Examiners' 2014 Report to the Nation