

ATTESTATION ENGAGEMENT

Treasurer

Greene County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2013

Fishing and Dog - January 1, 2011 to
December 31, 2013

April 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Cory Grandel
Treasurer
Greene County
Waynesburg, PA 15370

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Greene County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The County Office's management is responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

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 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 over reporting on the Statements was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our engagement 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. We did identify certain deficiencies in internal control, described in the finding listed below, that we consider to be a significant deficiency.

- Inadequate Accountability Over Funds Held In Escrow.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Office's 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 Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, 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*.

Independent Auditor's Report (Continued)

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the courtesy extended by the Treasurer, Greene County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

February 17, 2015

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TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	325	\$ 6,402.50
Junior	15	85.50
Landowner	12	44.40
Junior combination	18	156.60
Senior	43	546.10
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	2	101.40
Military	32	54.40
Spring Turkey	6	124.20
Mentored Youth	28	47.60
Non-resident		
Adult	38	3,826.60
Junior	2	81.40
Seven day	3	92.10
Archery - Resident and Non-resident	151	2,520.70
Muzzleloaders - Resident and Non-resident	73	841.10
Antlerless deer		
Resident	12,367	70,491.90
Resident landowners	3	17.10
Non-resident	761	19,557.70
Armed forces	24	136.80
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	2	21.40
Bobcat	14	79.80
Furtaker		
Adult resident	22	433.40
Migratory - Resident and Non-resident	11	35.70
Bear - Resident and Non-resident	56	919.20
Replacements	51	290.70
Totals (Note 2)	<u>14,097</u>	<u>108,014.90</u>
Disbursements to Game Commission (Note 3)		(107,830.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	359	\$7,100.30
Junior	20	114.00
Landowner	10	37.00
Junior combination	21	182.70
Senior	41	520.70
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	13	659.10
Military	25	42.50
Spring Turkey	3	77.10
Mentored Youth	11	18.70
Non-resident		
Adult	47	4,732.90
Junior	3	122.10
Seven day	3	92.10
Spring Turkey	1	40.70
Archery - Resident and Non-resident	159	2,686.30
Muzzleloaders - Resident and Non-resident	74	886.80
Antlerless deer		
Resident	12,127	69,123.90
Non-resident	639	16,422.30
Armed forces	12	68.40
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	3	32.10
Bobcat	16	91.20
Furtaker		
Adult resident	15	309.50
Adult non-resident	4	322.80
Migratory - Resident and Non-resident	11	35.70
Bear - Resident and Non-resident	48	773.60
Replacements	75	427.50
Totals (Note 2)	<u>13,770</u>	<u>106,041.00</u>
Disbursements to Game Commission (Note 3)		(105,864.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(176.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	352	\$ 6,948.40
Junior	18	102.60
Landowner	9	33.30
Junior combination	22	191.40
Senior	43	546.10
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	15	760.50
Senior Lifetime Upgrade Combo	2	101.40
Military	24	40.80
Spring Turkey	8	165.60
Mentored Youth	28	47.60
Non-resident		
Adult	50	5,130.00
Junior	3	122.10
Junior combination	1	50.70
Seven day	2	61.40
Spring Turkey	2	81.40
Archery - Resident and Non-resident	149	2,499.30
Muzzleloaders - Resident and Non-resident	82	977.40
Antlerless deer		
Resident	11,735	66,889.50
Resident landowners	1	5.70
Non-resident	560	14,452.00
Armed forces	12	68.40
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	5	53.50
Bobcat	21	119.70
Fisher	1	5.70
Furtaker		
Adult resident	17	334.90
Senior resident	1	12.70
Adult non-resident	5	403.50
Migratory - Resident and Non-resident	12	38.40
Bear - Resident and Non-resident	59	966.30
DMAP - Resident and Non-resident	5	73.50
Replacements	52	292.40
Totals (Note 2)	<u>13,328</u>	<u>102,898.60</u>
Disbursements to Game Commission (Note 3)		(102,705.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(193.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	91	\$ 1,974.70
Senior resident	12	128.40
National Guard/Armed Forces Replacements	11 1	18.70 5.70
Non-resident	9	465.30
Tourist Three day	1	25.70
Senior lifetime Lifetime Upgrade Card Replacements	15 3 2	760.50 20.10 11.40
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	30	441.00
Trout/Salmon Stamp	70	609.00
Totals (Note 2)	<u>250</u>	<u>4,504.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,504.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	109	\$ 2,365.30
Senior resident	14	149.80
National Guard/Armed Forces	10	17.00
Non-resident	8	413.60
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	2	13.40
Replacements	6	34.20
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	34	499.80
Trout/Salmon Stamp	76	661.20
Totals (Note 2)	<u>287</u>	5,405.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,405.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	106	\$ 2,300.20
3 Year Resident	8	509.60
5 Year Resident	4	422.80
Replacements	2	11.40
Senior resident	18	192.60
National Guard/Armed Forces	10	17.00
Non-resident	5	258.50
Tourist		
Three day	1	25.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	7	46.90
Replacements	3	17.10
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	30	441.00
3 Year Lake Erie and Trout/Salmon	7	298.90
5 Year Lake Erie and Trout/Salmon	2	141.40
Trout/Salmon Stamp	72	626.40
5 Year Trout/Salmon	2	81.40
Totals (Note 2)	<u>296</u>	<u>6,228.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,228.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,316	\$ 31,256.00
Senior citizen	1,636	6,167.00
Lifetime	<u>56</u>	<u>1,830.00</u>
Totals (Note 2)	<u><u>7,008</u></u>	39,253.00
Disbursements to Department of Agriculture (Note 3)		<u>(39,253.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u><u>\$ -</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,898	\$ 22,753.00
Senior citizen	1,483	5,661.00
Lifetime	<u>100</u>	<u>2,900.00</u>
Totals (Note 2)	<u><u>5,481</u></u>	31,314.00
Disbursements to Department of Agriculture (Note 3)		<u>(31,314.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 GREENE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,378	\$ 25,410.00
Senior citizen	1,640	6,287.00
Lifetime	118	3,500.00
Totals (Note 2)	<u>6,136</u>	35,197.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,197.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 BUTLER COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of hunting licenses, sold electronically, for license years 2010 through 2013 were remitted weekly through an electronic funds transfer program.

TREASURER
BUTLER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2011 through 2013 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Cory Grandel served as Treasurer during the hunting license period July 1, 2010 to June 30, 2013 and during the fishing and dog license period January 1, 2011 to December 31, 2013.

TREASURER
GREENE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

Finding - Inadequate Accountability Over Funds Held In Escrow

Our examination disclosed that there was inadequate accountability over funds held in escrow. At December 31, 2013, recorded obligations exceeded funds on hand in the dog license account by \$233.23. In addition, at June 30, 2013, funds on hand exceeded recorded obligations in the hunting license account by \$162.28.

Good internal accounting control procedures ensure that the ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

Without a good system of internal controls over funds held in escrow, the possibility of funds being lost or misappropriated increases significantly. This condition existed because the office failed to review the undisbursed funds report on a monthly basis and take appropriate action.

Recommendation

We recommend that the office attempt to identify all existing liabilities associated with the office bank account and take appropriate action. The office should review the undisbursed funds report on a monthly basis and take appropriate action to identify the shortage of \$233.23 in the dog account and the surplus of \$162.28 in the hunting license account. Furthermore, we recommend that the office should ensure that reconciled cash equals unpaid obligations monthly.

Management's Response

The County Officer responded as follows:

We were never made aware of this problem resulting from this finding. We balance the referenced accounts every month to the penny. Due to the fact there is an overage in one account and an underage in another, this is likely an error in depositing. We believe this is county money since the state received all money due to them. We have contacted our County Auditor and pending their audit conclusion we will correct this problem and make the necessary adjustments. We believe this occurred before the referenced dates of this audit period.

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendations.

TREASURER
GREENE COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

Summary of Prior Examination Recommendation

During our prior examination, we recommended:

- That the office establish and implement procedures to ensure that all licenses are properly safeguarded, maintained, accounted for, and available for examination.

During our current examination we noted that the office complied with our recommendation.

TREASURER
GREENE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
Acting Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

Ms. Dorothy Derr
Director
Bureau of Administrative Services
Pennsylvania Game Commission

The Honorable Cory Grandel

Treasurer

The Honorable David Balint

Controller

The Honorable Charles Morris

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [http:// www.PaAuditor.gov](http://www.PaAuditor.gov).
Media questions about the report can be directed to the Pennsylvania Department of the Auditor
General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to:
news@PaAuditor.gov.