

DEPARTMENT OF FINANCE

ERIE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable James R. Sparber
Department of Finance
Erie County
Erie, PA 16501

We have examined the accompanying statements of receipts and disbursements (Statements) of the Department of Finance, Erie 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). These Statements are the responsibility of the county office's management. 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. An examination includes 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*.

Independent Auditor's Report (Continued)

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.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

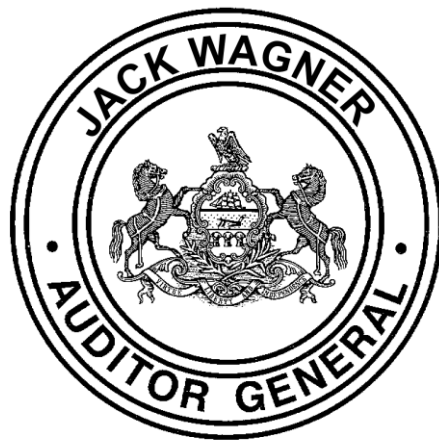
Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

August 27, 2008

JACK WAGNER
Auditor General



DEPARTMENT OF FINANCE
 ERIE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	157	\$ 19.00	\$ 2,983.00
Junior	48	5.00	240.00
Junior combination	4	8.00	32.00
Senior	19	12.00	228.00
Replacements	23	5.00	115.00
Non-resident			
Adult	16	100.00	1,600.00
Junior	2	40.00	80.00
Junior combination	1	50.00	50.00
Archery			
Resident	50	15.00	750.00
Non-resident	1	25.00	25.00
Muzzleloaders			
Resident	40	10.00	400.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	13,222	5.00	66,110.00
Resident landowners	15	5.00	75.00
Non-resident	504	25.00	12,600.00
Armed forces	59	5.00	295.00
Disabled veterans	19	5.00	95.00
Replacements	30	5.00	150.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	2	12.00	24.00
Migratory			
Resident	30	2.00	60.00
Non-resident	1	5.00	5.00
Bear			
Resident	20	15.00	300.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>14,274</u>		<u>86,460.00</u>
Disbursements to Game Commission (Note 3)			(86,390.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(53.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			17.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2004			<u>\$ 17.00</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	126	\$ 19.00	\$ 2,394.00
Junior	41	5.00	205.00
Junior combination	4	8.00	32.00
Senior	16	12.00	192.00
Replacements	14	5.00	70.00
Military	38	1.00	38.00
Non-resident			
Adult	8	100.00	800.00
Junior	5	40.00	200.00
Replacements	2	5.00	10.00
Archery			
Resident	51	15.00	765.00
Non-resident	2	25.00	50.00
Replacements	4	5.00	20.00
Muzzleloaders			
Resident	39	10.00	390.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	11,962	5.00	59,810.00
Resident landowners	14	5.00	70.00
Non-resident	428	25.00	10,700.00
Non-resident landowners	1	25.00	25.00
Armed forces	64	5.00	320.00
Disabled veterans	29	5.00	145.00
Replacements	39	5.00	195.00
Furtaker			
Adult resident	5	19.00	95.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	34	2.00	68.00
Bear			
Resident	28	15.00	420.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>12,961</u>		<u>77,161.00</u>
Disbursements to Game Commission (Note 3)			(77,084.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(77.00)</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 ending June 30, 2005			<u>\$ -</u>

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

DEPARTMENT OF FINANCE
ERIE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	105	\$ 19.00	\$ 1,995.00
Junior	30	5.00	150.00
Junior combination	5	8.00	40.00
Senior	15	12.00	180.00
Replacements	18	5.00	90.00
Military	57	1.00	57.00
Non-resident			
Adult	14	100.00	1,400.00
Junior	2	40.00	80.00
Seven day	2	30.00	60.00
Archery			
Resident	48	15.00	720.00
Non-resident	1	25.00	25.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	44	10.00	440.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	10,228	5.00	51,140.00
Resident landowners	11	5.00	55.00
Non-resident landowners	1	25.00	25.00
Armed forces	72	5.00	360.00
Disabled veterans	32	5.00	160.00
Replacements	24	5.00	120.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	41	2.00	82.00
Non-resident	2	5.00	10.00
Bear			
Resident	23	15.00	345.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>10,788</u>		<u>57,809.00</u>
Disbursements to Game Commission (Note 3)			(57,730.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(78.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			1.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ 1.00</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	131	\$ 19.00	\$ 2,489.00
Junior	31	5.00	155.00
Junior combination	5	8.00	40.00
Senior	8	12.00	96.00
Replacements	14	5.00	70.00
Military	66	1.00	66.00
Non-resident			
Adult	9	100.00	900.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Archery			
Resident	52	15.00	780.00
Non-resident	1	25.00	25.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	38	10.00	380.00
Non-resident	1	20.00	20.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	11,205	5.00	56,025.00
Resident landowners	14	5.00	70.00
Non-resident	107	25.00	2,675.00
Non-resident landowners	2	25.00	50.00
Armed forces	80	5.00	400.00
Disabled veterans	35	5.00	175.00
Replacements	22	5.00	110.00
Furtaker			
Adult resident	5	19.00	95.00
Senior resident	1	12.00	12.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	47	2.00	94.00
Non-resident	2	5.00	10.00
Bear			
Resident	22	15.00	330.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>11,908</u>		<u>65,382.00</u>
Disbursements to Game Commission (Note 3)			(65,303.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(80.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(1.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ (1.00)</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	80	\$ 16.25	\$ 1,300.00
Replacements	1	4.25	4.25
Senior resident	1	3.25	3.25
Non-resident	6	34.25	205.50
Tourist			
Three day	3	14.25	42.75
Senior lifetime	388	15.25	5,917.00
Replacements	46	4.25	195.50
Trout/Salmon Stamp	429	5.00	2,145.00
Totals (Note 2)	<u>954</u>		9,813.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,813.25)</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 ending December 31, 2004			<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	60	\$ 21.00	\$ 1,260.00
Replacements	1	4.25	4.25
Senior resident	3	10.00	30.00
Non-resident	3	51.00	153.00
Tourist			
Three day	1	25.00	25.00
Senior lifetime	209	50.00	10,450.00
Replacements	33	4.25	140.25
Lake Erie Stamp	126	8.00	1,008.00
Lake Erie And Trout/Salmon Combo Stamp	251	14.00	3,514.00
Trout/Salmon Stamp	8	8.00	64.00
Totals (Note 2)	<u>695</u>		16,648.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(16,648.50)</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 ending December 31, 2005			<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	54	\$ 21.00	\$ 1,134.00
Senior resident	5	10.00	50.00
National Guard/Armed Forces	10	1.00	10.00
Non-resident	1	51.00	51.00
Tourist			
One day	2	25.00	50.00
Three day	2	25.00	50.00
Seven day	3	33.00	99.00
Senior lifetime	260	50.00	13,000.00
Replacements	39	4.25	165.75
Lake Erie Stamp	70	8.00	560.00
Lake Erie And Trout/Salmon Combo Stamp	314	14.00	4,396.00
Trout/Salmon Stamp	7	8.00	56.00
Totals (Note 2)	<u>767</u>		19,621.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(19,621.75)</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 ending December 31, 2006			<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	55	\$ 21.00	\$ 1,155.00
Replacements	3	4.25	12.75
Senior resident	3	10.00	30.00
One day resident	2	10.00	20.00
National Guard/Armed Forces	13	1.00	13.00
Non-resident	1	51.00	51.00
Tourist			
Three day	2	25.00	50.00
Seven day	1	33.00	33.00
Senior lifetime	296	50.00	14,800.00
Lifetime Upgrade Card	29	5.00	145.00
Replacements	29	4.25	123.25
Lake Erie Stamp	55	8.00	440.00
Lake Erie And Trout/Salmon Combo Stamp	341	14.00	4,774.00
Trout/Salmon Stamp	12	8.00	96.00
Totals (Note 2)	842		21,743.00
Disbursements to Fish and Boat Commission (Note 3)			(21,743.00)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007			\$ -

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,983	\$ 61,875.00
Senior citizen	2,936	10,440.00
Lifetime	408	12,920.00
Duplicates	2	10.00
Totals (Note 2)	<u>14,329</u>	85,245.00
Disbursements to Department of Agriculture (Note 3)		<u>(85,245.00)</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 ending December 31, 2004		<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,359	\$ 64,199.00
Senior citizen	3,022	10,778.00
Lifetime	368	11,270.00
Duplicates	9	45.00
Totals (Note 2)	<u>14,758</u>	86,292.00
Disbursements to Department of Agriculture (Note 3)		<u>(86,292.00)</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 ending December 31, 2005		<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,558	\$ 59,664.00
Senior citizen	3,036	10,740.00
Lifetime	453	13,700.00
Totals (Note 2)	<u>14,047</u>	84,104.00
Disbursements to Department of Agriculture (Note 3)		<u>(84,104.00)</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 ending December 31, 2006		<u>\$ -</u>

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

DEPARTMENT OF FINANCE
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,105	\$ 57,003.00
Senior citizen	3,140	11,132.00
Lifetime	510	15,680.00
Totals (Note 2)	<u>13,755</u>	83,815.00
Disbursements to Department of Agriculture (Note 3)		<u>(83,815.00)</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 ending December 31, 2007		<u>\$ -</u>

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

DEPARTMENT OF FINANCE
ERIE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d), which requires the Department of the Auditor General to determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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

License proceeds are remitted to the various licensing agencies with 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.

DEPARTMENT OF FINANCE
ERIE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

5. County Officers Serving During Examination Period

Thomas E. Lions served as Director of the Department of Finance during the hunting license period July 1, 2003 to April 7, 2006 and during the fishing and dog license period January 1, 2004 to April 7, 2006.

Sue Ellen Pasquale served as Acting Director of the Department of Finance during the hunting license period April 8, 2006 to June 6, 2006 and during the fishing and dog license period April 8, 2006 to June 6, 2006.

Stephanie Freeman served as Director of the Department of Finance during the hunting license period June 7, 2006 to June 30, 2007 and during the fishing and dog license period June 7, 2006 to September 5, 2007.

James R. Sparber served as Director of the Department of Finance during the fishing and dog license period September 6, 2007 to December 31, 2007.

DEPARTMENT OF FINANCE

ERIE COUNTY

COMMENT

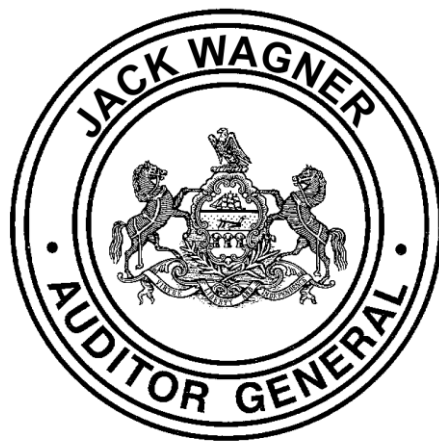
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the county office improve internal accounting control procedures to ensure that all licenses are accounted for and that all unissued licenses are available for audit.

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



DEPARTMENT OF FINANCE
ERIE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Dennis C. Wolff
Secretary
Department of Agriculture

Ms. Mary DeLutis
Comptroller
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Department of Finance
Erie County
Erie County Courthouse, Room 111
140 West 6th Street
Erie, PA 16501

The Honorable James R. Sparber	Director of Department of Finance
The Honorable Sue Weber	Controller
Honorable Mark A. DiVecchio	County Executive

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