

# ATTESTATION ENGAGEMENT

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## Treasurer

Bucks County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2016

Fishing and Dog - January 1, 2013 to  
December 31, 2016

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September 2017



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 Thomas E. Panzer  
Treasurer  
Bucks County  
Doylestown, PA 18901

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Bucks 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 presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 Accountant's Report (Continued)

In our opinion, the Statements referred to above, for the license periods identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects

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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement 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 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 Statement that might be material weaknesses or significant deficiencies. 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.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer'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 Accountant's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Treasurer, Bucks 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 dark ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

August 3, 2017

Eugene A. DePasquale  
Auditor General

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TREASURER  
BUCKS COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	351	\$ 6,914.70
Junior	8	45.60
Junior combination	30	261.00
Senior	11	139.70
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	35	59.50
Spring Turkey	7	144.90
Mentored Youth	15	25.50
Non-resident		
Adult	21	2,114.70
Archery - Resident and Non-resident	320	5,144.00
Muzzleloaders - Resident and Non-resident	75	822.50
Antlerless deer		
Resident	32,319	184,218.30
Non-resident	520	13,364.00
Armed forces	29	165.30
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	5	53.50
Bobcat	8	45.60
Fisher	1	5.70
Furtaker		
Adult resident	40	788.00
Migratory - Resident and Non-resident	103	281.10
Bear - Resident and Non-resident	67	1,051.90
DMAP - Resident and Non-resident	1	9.70
Replacements	75	427.50
Donations for the Game Commission	72	225.30
Totals (Note 2)	<u>34,151</u>	<u>217,309.60</u>
Disbursements to Game Commission (Note 3)		(217,176.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(127.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		6.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ 6.00</u>

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

TREASURER  
BUCKS COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	367	\$ 7,243.90
Junior	6	34.20
Junior combination	48	417.60
Senior	12	152.40
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	4	202.80
Military	25	42.50
Spring Turkey	6	124.20
Mentored Adult	1	19.70
Mentored Youth	17	28.90
Non-resident		
Adult	15	1,510.50
Junior combination	1	50.70
Mentored Adult	1	100.70
Archery - Resident and Non-resident	334	5,313.80
Muzzleloaders - Resident and Non-resident	86	960.20
Antlerless deer		
Resident	29,292	166,964.40
Non-resident	451	11,590.70
Armed forces	34	193.80
Disabled veterans	34	193.80
Elk - Antlered and Antlerless	4	42.80
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	32	630.40
Migratory - Resident and Non-resident	127	351.90
Bear - Resident and Non-resident	74	1,171.80
DMAP - Resident and Non-resident	2	19.40
Replacements	107	605.90
Donations for the Game Commission	73	218.62
Totals (Note 2)	<u>31,164</u>	<u>198,723.32</u>
Disbursements to Game Commission (Note 3)		(198,592.42)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(130.90)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER  
BUCKS COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	269	\$ 5,299.30
Junior	2	11.40
Junior combination	26	226.20
Senior	9	114.30
Senior Lifetime Combo	1	100.70
Senior Lifetime Hunting	6	304.20
Military	18	30.60
Reserves	1	1.70
Spring Turkey	2	41.40
Mentored Youth	11	18.70
Non-resident		
Adult	12	1,208.40
Archery - Resident and Non-resident	269	4,313.30
Muzzleloaders - Resident and Non-resident	65	735.50
Antlerless deer		
Resident	24,888	141,861.60
Non-resident	329	8,455.30
Armed forces	34	193.80
Disabled veterans	38	216.60
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Fisher	1	5.70
River Otter	1	5.70
Federal Duck Stamp	49	1,332.80
Furtaker		
Adult resident	36	709.20
Migratory - Resident and Non-resident	106	292.20
Bear - Resident and Non-resident	65	1,020.50
DMAP - Resident and Non-resident	1	9.70
Replacements	70	399.00
Donations for the Game Commission	29	188.00
Totals (Note 2)	<u>26,346</u>	<u>167,156.40</u>
Disbursements to Game Commission (Note 3)		(167,022.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(134.30)</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, 2015 to June 30, 2016		<u>\$ -</u>

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



TREASURER  
BUCKS 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	67	\$ 1,453.90
3 Year Resident	4	254.80
Replacements	1	5.70
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	2	3.40
Prisoner of War		
Resident	1	1.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	22	207.40
Replacements	10	34.20
Donations for the Fish and Boat Commission	14	58.60
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	65	565.50
3 Year Trout/Salmon	3	74.10
Angler and Boater Magazine	2	25.40
Totals (Note 2)	<u>216</u>	<u>3,604.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,592.20)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		12.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2013 to December 31, 2013		<u>\$ 12.00</u>

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

TREASURER  
BUCKS COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	39	\$ 846.30
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	3	17.10
Senior resident	3	32.10
One day resident	1	10.70
National Guard/Armed Forces	2	3.40
Non-resident	1	51.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	23	246.10
Replacements	14	39.90
Donations for the Fish and Boat Commission	10	28.60
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	47	408.90
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Angler and Boater Magazine	2	25.40
Totals (Note 2)	<u>167</u>	<u>2,749.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,755.30)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(5.70)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2014 to December 31, 2014		<u>\$ (5.70)</u>

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

TREASURER  
BUCKS COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	30	\$ 621.00
Replacements	2	11.40
Senior resident	3	29.10
3 Year Senior Resident	2	61.40
National Guard/Armed Forces	1	1.70
Senior lifetime	3	152.10
Lifetime Upgrade Card	12	128.40
Replacements	5	28.50
Donations for the Fish and Boat Commission	1	1.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	19	165.30
1 Year Trout/Salmon	1	8.70
3 Year Trout/Salmon	1	24.70
Replacements	2	(2.00)
Boat Launch Permit	44	323.40
Annual Fishing Button	5	25.00
Totals (Note 2)	<u>132</u>	<u>1,594.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,624.10)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(29.70)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2015 to December 31, 2015		<u>\$ (29.70)</u>

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

TREASURER  
BUCKS COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENT FOR THE LICENSE PERIOD  
JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	42	\$ 914.20
Discount Resident	1	11.40
Senior resident	4	43.00
Reduced Disabled Veterans	1	1.70
Non-resident	1	51.90
Senior lifetime	8	406.40
Lifetime Upgrade Card	15	161.30
Replacements	2	11.60
Donations for the Fish and Boat Commission	2	27.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	28	245.20
1 Year Trout/Salmon	5	43.90
5 Year Trout/Salmon	1	40.70
Boat Launch Permit	26	249.30
Annual Fishing Button	6	29.00
Totals (Note 2)	<u>143</u>	<u>2,251.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,240.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		11.10
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ 11.10</u>

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

TREASURER  
BUCKS 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	22,212	\$ 117,878.00
Senior citizen	6,440	21,024.00
Lifetime	<u>1,763</u>	<u>51,770.00</u>
Totals (Note 2)	<u>30,415</u>	190,672.00
Disbursements to Department of Agriculture (Note 3)		<u>(190,672.00)</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  
BUCKS COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	22,879	\$ 121,521.00
Senior citizen	6,703	21,837.00
Lifetime	<u>1,797</u>	<u>52,460.00</u>
Totals (Note 2)	<u>31,379</u>	195,818.00
Disbursements to Department of Agriculture (Note 3)		<u>(195,808.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		10.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ 10.00</u>

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

TREASURER  
BUCKS COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	19,814	\$ 105,248.00
Senior citizen	6,281	20,499.00
Lifetime	<u>1,901</u>	<u>56,020.00</u>
Totals (Note 2)	<u>27,996</u>	181,767.00
Disbursements to Department of Agriculture (Note 3)		<u>(181,767.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER  
BUCKS COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	26,716	\$ 142,550.00
Senior citizen	7,107	23,287.00
Lifetime	<u>2,389</u>	<u>70,130.00</u>
Totals (Note 2)	<u>36,212</u>	235,967.00
Disbursements to Department of Agriculture (Note 3)		<u>(235,967.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

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



TREASURER  
BUCKS COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 2013 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
BUCKS COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 Officers Serving During Examination Period

William R. Snyder served as Treasurer from January 1, 2013 to January 3, 2016.

Thomas E. Panzer served as Treasurer from January 4, 2016 to December 31, 2016.

TREASURER  
BUCKS COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

**The Honorable Russell C. Redding**  
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

**The Honorable Thomas E. Panzer**  
Treasurer

**The Honorable Michael J. Gallagher**  
Controller

**The Honorable Charles H. Martin**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [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, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).