



**TREASURER
JEFFERSON COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2008 TO JUNE 30, 2012
FISHING AND DOG
JANUARY 1, 2009 TO DECEMBER 31, 2012**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable James VanSteenberg
Treasurer
Jefferson County
Brookville, PA 15825

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Jefferson 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.

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.

September 17, 2013

EUGENE A. DEPASQUALE
Auditor General

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TREASURER
JEFFERSON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	412	\$ 7,828.00
Junior	32	160.00
Junior combination	34	272.00
Senior	48	576.00
Senior Lifetime Hunting	1	50.00
Military	51	51.00
Non-resident		
Adult	50	5,000.00
Junior	1	40.00
Seven day	3	90.00
Spring Turkey	2	80.00
Archery - Resident and Non-resident	130	2,040.00
Muzzleloaders - Resident and Non-resident	178	1,840.00
Antlerless deer		
Resident	10,726	53,630.00
Resident landowners	34	170.00
Non-resident	191	4,775.00
Armed forces	62	310.00
Disabled veterans	20	100.00
Furtaker		
Adult resident	20	380.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	53	106.00
Bear - Resident and Non-resident	120	1,840.00
Replacements	31	155.00
Totals (Note 2)	<u>12,201</u>	<u>79,517.00</u>
Disbursements to Game Commission (Note 3)		(79,284.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(273.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(40.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ (40.00)</u>

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

TREASURER
JEFFERSON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	464	\$ 9,140.80
Junior	37	210.90
Landowner	5	18.50
Junior combination	52	452.40
Senior	35	444.50
Senior Lifetime Combo	25	2,517.50
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	2	101.40
Military	70	119.00
Spring Turkey	7	144.90
Mentored Youth	46	78.20
Non-resident		
Adult	19	1,913.30
Junior	1	40.70
Archery - Resident and Non-resident	158	2,530.60
Muzzleloaders - Resident and Non-resident	197	2,157.90
Antlerless deer		
Resident	10,811	61,622.70
Resident landowners	44	250.80
Non-resident	371	9,534.70
Non-resident landowners	4	102.80
Armed forces	83	473.10
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	19	203.30
Bobcat	12	68.40
Furtaker		
Adult resident	17	334.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	56	151.20
Bear - Resident and Non-resident	147	2,327.90
DMAP - Resident and Non-resident	38	418.60
Replacements	56	319.20
Totals (Note 2)	<u>12,810</u>	<u>96,509.00</u>
Disbursements to Game Commission (Note 3)		(96,224.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(284.30)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
JEFFERSON 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	373	\$ 7,348.10
Junior	29	165.30
Landowner	5	18.50
Junior combination	31	269.70
Senior	29	368.30
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	40	68.00
Reserves	4	6.80
Spring Turkey	12	248.40
Mentored Youth	31	52.70
Non-resident		
Adult	24	2,416.80
Seven day	1	30.70
Archery - Resident and Non-resident	145	2,386.50
Muzzleloaders - Resident and Non-resident	166	1,816.20
Antlerless deer		
Resident	10,174	57,991.80
Resident landowners	66	376.20
Non-resident	303	7,787.10
Non-resident landowners	5	128.50
Armed forces	49	279.30
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	33	353.10
Bobcat	23	131.10
Fisher	16	91.20
Furtaker		
Adult resident	24	472.80
Migratory - Resident and Non-resident	58	156.60
Bear - Resident and Non-resident	151	2,410.70
DMAP - Resident and Non-resident	28	321.60
Replacements	68	383.60
Totals (Note 2)	<u>11,927</u>	<u>87,751.90</u>
Disbursements to Game Commission (Note 3)		(87,477.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(274.90)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
JEFFERSON 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	371	\$7,308.70
Junior	19	108.30
Landowner	7	25.90
Junior combination	41	356.70
Senior	33	419.10
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	15	760.50
Senior Lifetime Upgrade Combo	1	50.70
Military	36	61.20
Spring Turkey	10	207.00
Mentored Youth	28	47.60
Non-resident		
Adult	18	1,812.60
Seven day	6	184.20
Archery - Resident and Non-resident	141	2,283.70
Muzzleloaders - Resident and Non-resident	173	1,891.10
Antlerless deer		
Resident	12,515	71,335.50
Resident landowners	44	250.80
Non-resident	395	10,151.50
Non-resident landowners	4	102.80
Armed forces	58	330.60
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	31	331.70
Bobcat	21	119.70
Fisher	19	108.30
Furtaker		
Adult resident	33	650.10
Migratory - Resident and Non-resident	57	156.90
Bear - Resident and Non-resident	162	2,623.40
DMAP - Resident and Non-resident	12	116.40
Replacements	82	463.40
Totals (Note 2)	<u>14,370</u>	<u>103,995.00</u>
Disbursements to Game Commission (Note 3)		(103,705.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(289.60)</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
JEFFERSON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	152	\$ 3,298.40
Replacements	4	22.80
Senior resident	10	107.00
Replacements	1	5.70
National Guard/Armed Forces	3	5.10
Non-resident	5	258.50
Tourist		
One day	1	25.70
Three day	11	282.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	1	6.70
Replacements	7	39.90
Lake Erie Stamp	10	87.00
Lake Erie And Trout/Salmon Combo Stamp	47	690.90
Trout/Salmon Stamp	151	1,313.70
Totals (Note 2)	<u>434</u>	<u>7,715.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,715.80)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	141	\$ 3,059.70
Replacements	1	5.70
Senior resident	7	74.90
One day resident	2	21.40
National Guard/Armed Forces	6	10.20
Non-resident	9	465.30
Tourist		
Three day	3	77.10
Seven day	4	134.80
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	1	6.70
Replacements	8	45.60
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	55	808.50
Trout/Salmon Stamp	127	1,104.90
Totals (Note 2)	<u>389</u>	<u>6,872.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,872.30)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
JEFFERSON 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	118	\$ 2,560.60
Replacements	1	5.70
Senior resident	10	107.00
National Guard/Armed Forces	4	6.80
Non-resident	4	206.80
Tourist		
Three day	3	77.10
Seven day	1	33.70
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	8	53.60
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	37	543.90
Trout/Salmon Stamp	108	939.60
1 yr. Boater & Angler Magazine Subscript.	1	12.70
Totals (Note 2)	<u>323</u>	<u>5,790.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,790.10)</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
JEFFERSON 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	131	\$ 2,842.70
Replacements	2	11.40
Senior resident	8	85.60
Replacements	1	5.70
National Guard/Armed Forces	1	1.70
Non-resident	5	258.50
Tourist		
Three day	5	128.50
Seven day	1	33.70
Senior lifetime	14	709.80
Lifetime Upgrade Card	6	40.20
Replacements	6	34.20
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	41	602.70
Trout/Salmon Stamp	109	948.30
Totals (Note 2)	<u>332</u>	<u>5,720.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,720.40)</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
JEFFERSON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,612	\$ 39,366.00
Senior citizen	2,102	8,086.00
Lifetime	<u>239</u>	<u>7,600.00</u>
Totals (Note 2)	<u><u>8,953</u></u>	55,052.00
Disbursements to Department of Agriculture (Note 3)		<u>(55,052.00)</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, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
JEFFERSON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,434	\$ 38,352.00
Senior citizen	2,029	7,751.00
Lifetime	<u>227</u>	<u>7,080.00</u>
Totals (Note 2)	<u><u>8,690</u></u>	53,183.00
Disbursements to Department of Agriculture (Note 3)		<u>(53,183.00)</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, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER
 JEFFERSON 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	6,173	\$ 36,671.00
Senior citizen	2,077	7,975.00
Lifetime	<u>272</u>	<u>8,830.00</u>
Totals (Note 2)	<u><u>8,522</u></u>	53,476.00
Disbursements to Department of Agriculture (Note 3)		<u>(53,476.00)</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
JEFFERSON 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	6,342	\$ 37,658.00
Senior citizen	2,216	8,438.00
Lifetime	<u>233</u>	<u>7,270.00</u>
Totals (Note 2)	<u><u>8,791</u></u>	53,366.00
Disbursements to Department of Agriculture (Note 3)		<u>(53,366.00)</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
JEFFERSON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

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 paper hunting licenses for license year 2008 was remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2009 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
JEFFERSON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2012 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

James VanSteenberg served as Treasurer during the hunting license period July 1, 2008 to June 30, 2012 and during the fishing and dog license period January 1, 2009 to December 31, 2012.

TREASURER
JEFFERSON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig
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. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable James VanSteenberg Treasurer

The Honorable Paul Corbin Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. 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@auditorgen.state.pa.us.