



**TREASURER  
SULLIVAN 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  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen

**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Kathy A. Robbins  
Treasurer  
Sullivan County  
Laporte, PA 18626

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

December 12, 2013

**EUGENE A. DEPASQUALE**  
Auditor General

## CONTENTS

Page

### Financial Section:

#### Statements Of Receipts And Disbursements:

##### Hunting License Sales:

For The License Period July 1, 2008 To June 30, 2009 .....	1
For The License Period July 1, 2009 To June 30, 2010 .....	2
For The License Period July 1, 2010 To June 30, 2011 .....	3
For The License Period July 1, 2011 To June 30, 2012 .....	4

##### Fishing License Sales:

For The License Period January 1, 2009 To December 31, 2009.....	5
For The License Period January 1, 2010 To December 31, 2010.....	6
For The License Period January 1, 2011 To December 31, 2011.....	7
For The License Period January 1, 2012 To December 31, 2012.....	8

##### Dog License Sales:

For The License Period January 1, 2009 To December 31, 2009.....	9
For The License Period January 1, 2010 To December 31, 2010.....	10
For The License Period January 1, 2011 To December 31, 2011.....	11
For The License Period January 1, 2012 To December 31, 2012.....	12

Notes To The Statements Of Receipts And Disbursements .....	13
---	----

Report Distribution .....	15
---------------------------	----

TREASURER  
SULLIVAN 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	127	\$ 2,413.00
Junior	16	80.00
Junior combination	12	96.00
Senior	12	144.00
Military	14	14.00
Non-resident		
Adult	15	1,500.00
Seven day	1	30.00
Archery - Resident and Non-resident	50	790.00
Muzzleloaders - Resident and Non-resident	50	500.00
Antlerless deer		
Resident	7,936	39,680.00
Non-resident	575	14,375.00
Armed forces	16	80.00
Disabled veterans	2	10.00
Furtaker		
Adult resident	6	114.00
Migratory - Resident and Non-resident	18	42.00
Bear - Resident and Non-resident	92	1,460.00
Replacements	8	40.00
Totals (Note 2)	<u>8,950</u>	<u>61,368.00</u>
Disbursements to Game Commission (Note 3)		(61,294.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(74.00)</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, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER  
SULLIVAN 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	148	\$ 2,915.60
Junior	12	68.40
Junior combination	14	121.80
Senior	11	139.70
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	3	152.10
Senior Lifetime Upgrade Combo	1	50.70
Military	12	20.40
Spring Turkey	6	124.20
Mentored Youth	13	22.10
Non-resident		
Adult	14	1,409.80
Seven day	2	61.40
Archery - Resident and Non-resident	63	1,029.10
Muzzleloaders - Resident and Non-resident	56	619.20
Antlerless deer		
Resident	6,247	35,607.90
Non-resident	377	9,688.90
Non-resident landowners	1	25.70
Armed forces	14	79.80
Disabled veterans	1	5.70
Elk - Antlered and Antlerless	14	149.80
Bobcat	12	68.40
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	21	56.70
Bear - Resident and Non-resident	109	1,791.30
DMAP - Resident and Non-resident	7	92.90
Replacements	27	149.90
Totals (Note 2)	<u>7,198</u>	<u>55,112.60</u>
Disbursements to Game Commission (Note 3)		(55,040.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(72.30)</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  
SULLIVAN 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	131	\$ 2,580.70
Junior	10	57.00
Junior combination	12	104.40
Senior	8	101.60
Senior Lifetime Combo	1	100.70
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	10	17.00
Spring Turkey	4	82.80
Mentored Youth	18	30.60
Non-resident		
Adult	14	1,409.80
Junior	2	81.40
Seven day	2	61.40
Archery - Resident and Non-resident	49	779.30
Muzzleloaders - Resident and Non-resident	44	480.80
Antlerless deer		
Resident	4,917	28,026.90
Non-resident	281	7,221.70
Armed forces	9	51.30
Disabled veterans	1	5.70
Elk - Antlered and Antlerless	8	85.60
Bobcat	20	114.00
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	23	65.10
Bear - Resident and Non-resident	94	1,535.80
DMAP - Resident and Non-resident	7	92.90
Replacements	36	205.20
Totals (Note 2)	<u>5,716</u>	<u>43,742.20</u>
Disbursements to Game Commission (Note 3)		(43,672.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(69.30)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER  
SULLIVAN 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>Game Commission</u>
Resident		
Adult	146	\$ 2,876.20
Junior	6	34.20
Junior combination	13	113.10
Senior	3	38.10
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	5	8.50
Spring Turkey	4	82.80
Mentored Youth	20	34.00
Non-resident		
Adult	20	2,014.00
Seven day	2	61.40
Archery - Resident and Non-resident	64	1,084.80
Muzzleloaders - Resident and Non-resident	60	682.00
Antlerless deer		
Resident	5,314	30,289.80
Non-resident	311	7,992.70
Armed forces	7	39.90
Disabled veterans	1	5.70
Elk - Antlered and Antlerless	11	117.70
Bobcat	14	79.80
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	21	56.70
Bear - Resident and Non-resident	114	1,929.80
DMAP - Resident and Non-resident	5	73.50
Replacements	10	57.00
Totals (Note 2)	<u>6,173</u>	<u>49,101.10</u>
Disbursements to Game Commission (Note 3)		(49,024.10)
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 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  
SULLIVAN 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	77	\$ 1,670.90
Replacements	2	11.40
Senior resident	2	21.40
National Guard/Armed Forces	1	1.70
Non-resident	11	568.70
Tourist		
Three day	8	205.60
Seven day	9	303.30
Senior lifetime	8	405.60
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	80	696.00
	<hr/>	<hr/>
Totals (Note 2)	<u>206</u>	3,957.20
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(3,957.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER  
SULLIVAN 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	68	\$ 1,475.60
Senior resident	1	10.70
Non-resident	9	465.30
Tourist		
Three day	11	282.70
Seven day	5	168.50
Senior lifetime	13	659.10
Lifetime Upgrade Card	2	13.40
Replacements	4	22.80
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	68	591.60
	<hr/>	<hr/>
Totals (Note 2)	<u>185</u>	3,736.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,736.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER  
SULLIVAN 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	49	\$ 1,063.30
Senior resident	1	10.70
Non-resident	9	465.30
Tourist		
One day	2	51.40
Three day	10	257.00
Seven day	8	269.60
Senior lifetime	8	405.60
Lifetime Upgrade Card	7	46.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>58</u>	<u>504.60</u>
Totals (Note 2)	<u><u>155</u></u>	3,118.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,118.50)</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 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  
SULLIVAN 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	51	\$ 1,106.70
Replacements	2	11.40
Senior resident	3	32.10
One day resident	2	21.40
National Guard/Armed Forces	1	1.70
Non-resident	8	413.60
Tourist		
Three day	6	154.20
Seven day	9	303.30
Senior lifetime	10	507.00
Lifetime Upgrade Card	4	26.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>56</u>	<u>487.20</u>
Totals (Note 2)	<u><u>153</u></u>	3,080.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,080.10)</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, 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  
SULLIVAN 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	947	\$ 5,571.00
Senior citizen	362	1,346.00
Lifetime	16	470.00
Totals (Note 2)	<u>1,325</u>	7,387.00
Disbursements to Department of Agriculture (Note 3)		<u>(7,387.00)</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>

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

TREASURER  
SULLIVAN 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	984	\$ 5,764.00
Senior citizen	390	1,422.00
Lifetime	<u>33</u>	<u>1,020.00</u>
Totals (Note 2)	<u><u>1,407</u></u>	8,206.00
Disbursements to Department of Agriculture (Note 3)		<u>(8,206.00)</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  
SULLIVAN 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	950	\$ 5,588.00
Senior citizen	383	1,395.00
Lifetime	21	610.00
Totals (Note 2)	<u>1,354</u>	7,593.00
Disbursements to Department of Agriculture (Note 3)		<u>(7,593.00)</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>

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

TREASURER  
 SULLIVAN 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	862	\$ 5,040.00
Senior citizen	406	1,476.00
Lifetime	19	560.00
Totals (Note 2)	<u>1,287</u>	7,076.00
Disbursements to Department of Agriculture (Note 3)		<u>(7,076.00)</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>

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

TREASURER  
SULLIVAN 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 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2011 were remitted weekly through an electronic funds transfer program.

TREASURER  
SULLIVAN 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 2009 through 2012 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. Examination Adjustment - Hunting License Sales

During our prior audit, July 1, 2004 to June 30, 2008, we determined that there was a balance due to the Commonwealth of \$40.00. This balance due was paid to the Game Commission in February 2010.

6. County Officer Serving During Examination Period

Kathy A. Robbins 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  
SULLIVAN 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 Kathy A. Robbins                      Treasurer

The Honorable Wylie S. Norton                      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](mailto:news@auditorgen.state.pa.us).