

TREASURER

WAYNE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2004 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2005 TO DECEMBER 31, 2008

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Independent Auditor's Report

The Honorable Brian T. Field
Treasurer
Wayne County
Honesdale, PA 18431

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

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

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report 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.

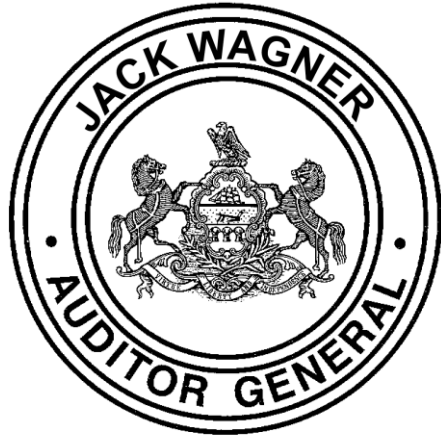
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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

April 24, 2009

JACK WAGNER
Auditor General



TREASURER
WAYNE 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	719	\$ 19.00	\$ 13,661.00
Junior	69	5.00	345.00
Junior combination	54	8.00	432.00
Senior	148	12.00	1,776.00
Replacements	15	5.00	75.00
Military	34	1.00	34.00
Non-resident			
Adult	118	100.00	11,800.00
Junior	5	40.00	200.00
Junior combination	4	50.00	200.00
Seven day	2	30.00	60.00
Replacements	4	5.00	20.00
Archery			
Resident	155	15.00	2,325.00
Non-resident	20	25.00	500.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	231	10.00	2,310.00
Non-resident	20	20.00	400.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	12,893	5.00	64,465.00
Non-resident	1,181	25.00	29,525.00
Armed forces	36	5.00	180.00
Disabled veterans	13	5.00	65.00
Replacements	12	5.00	60.00
Furtaker			
Adult resident	22	19.00	418.00
Senior resident	3	12.00	36.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	135	2.00	270.00
Non-resident	9	5.00	45.00
Bear			
Resident	345	15.00	5,175.00
Non-resident	34	35.00	1,190.00
Replacements	3	5.00	15.00
Totals (Note 2)	<u>16,291</u>		<u>135,767.00</u>
Disbursements to Game Commission (Note 3)			(135,543.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(224.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
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.

TREASURER
WAYNE 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	683	\$ 19.00	\$ 12,977.00
Junior	58	5.00	290.00
Junior combination	58	8.00	464.00
Senior	123	12.00	1,476.00
Replacements	15	5.00	75.00
Military	30	1.00	30.00
Non-resident			
Adult	95	100.00	9,500.00
Junior	2	40.00	80.00
Junior combination	2	50.00	100.00
Seven day	2	30.00	60.00
Replacements	5	5.00	25.00
Archery			
Resident	152	15.00	2,280.00
Non-resident	15	25.00	375.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	234	10.00	2,340.00
Non-resident	14	20.00	280.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	10,437	5.00	52,185.00
Non-resident	1,054	25.00	26,350.00
Armed forces	29	5.00	145.00
Disabled veterans	11	5.00	55.00
Replacements	9	5.00	45.00
Furtaker			
Adult resident	25	19.00	475.00
Junior resident	1	5.00	5.00
Senior resident	2	12.00	24.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	128	2.00	256.00
Non-resident	8	5.00	40.00
Bear			
Resident	326	15.00	4,890.00
Non-resident	24	35.00	840.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>13,550</u>		<u>115,852.00</u>
Disbursements to Game Commission (Note 3)			(115,616.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(236.00)</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, 2006			<u>\$ -</u>

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

TREASURER
WAYNE 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	670	\$ 19.00	\$ 12,730.00
Junior	49	5.00	245.00
Junior combination	56	8.00	448.00
Senior	110	12.00	1,320.00
Replacements	8	5.00	40.00
Military	36	1.00	36.00
Non-resident			
Adult	107	100.00	10,700.00
Junior combination	2	50.00	100.00
Seven day	2	30.00	60.00
Archery			
Resident	153	15.00	2,295.00
Non-resident	16	25.00	400.00
Muzzleloaders			
Resident	235	10.00	2,350.00
Non-resident	17	20.00	340.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	9,473	5.00	47,365.00
Non-resident	885	25.00	22,125.00
Armed forces	33	5.00	165.00
Disabled veterans	15	5.00	75.00
Replacements	8	5.00	40.00
Furtaker			
Adult resident	28	19.00	532.00
Senior resident	4	12.00	48.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	118	2.00	236.00
Non-resident	8	5.00	40.00
Bear			
Resident	333	15.00	4,995.00
Non-resident	24	35.00	840.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>12,395</u>		<u>107,700.00</u>
Disbursements to Game Commission (Note 3)			(108,906.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(250.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(1,456.00)
Examination adjustments (Note 5)			<u>1,456.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ -</u>

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

TREASURER
WAYNE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	632	\$ 19.00	\$ 12,008.00
Junior	44	5.00	220.00
Junior combination	45	8.00	360.00
Senior	87	12.00	1,044.00
Replacements	18	5.00	90.00
Military	37	1.00	37.00
Non-resident			
Adult	88	100.00	8,800.00
Junior	1	40.00	40.00
Junior combination	1	50.00	50.00
Seven day	1	30.00	30.00
Replacements	2	5.00	10.00
Archery			
Resident	160	15.00	2,400.00
Non-resident	21	25.00	525.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	220	10.00	2,200.00
Non-resident	11	20.00	220.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	9,303	5.00	46,515.00
Non-resident	1,168	25.00	29,200.00
Armed forces	33	5.00	165.00
Disabled veterans	11	5.00	55.00
Replacements	9	5.00	45.00
Furtaker			
Adult resident	36	19.00	684.00
Senior resident	2	12.00	24.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	116	2.00	232.00
Non-resident	6	5.00	30.00
Bear			
Resident	305	15.00	4,575.00
Non-resident	18	35.00	630.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>12,382</u>		<u>110,374.00</u>
Disbursements to Game Commission (Note 3)			(110,123.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(254.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(3.00)
Examination adjustment (Note 6)			<u>3.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ -</u>

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

TREASURER
WAYNE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	313	\$ 6,573.00
Replacements	2	8.50
Senior resident	10	100.00
One day resident	2	20.00
Non-resident	13	663.00
Tourist		
Three day	4	100.00
Senior lifetime	88	4,400.00
Replacements	23	97.75
Lake Erie And Trout/Salmon Combo Stamp	1	14.00
Trout/Salmon Stamp	288	2,304.00
Totals (Note 2)	<u>744</u>	14,280.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(14,280.25)</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, 2005		<u>\$ -</u>

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

TREASURER
WAYNE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	324	\$ 6,804.00
Replacements	7	29.75
Senior resident	7	70.00
One day resident	1	10.00
National Guard/Armed Forces	11	11.00
Non-resident	22	1,122.00
Tourist		
Three day	5	125.00
Senior lifetime	120	6,000.00
Replacements	9	38.25
Lake Erie And Trout/Salmon Combo Stamp	4	56.00
Trout/Salmon Stamp	347	2,776.00
	<hr/>	<hr/>
Totals (Note 2)	<u>857</u>	17,042.00
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(17,042.00)</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 ending December 31, 2006		<hr/> <u>\$ -</u>

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

TREASURER
WAYNE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	299	\$ 6,279.00
Replacements	2	8.50
Senior resident	11	110.00
National Guard/Armed Forces	6	6.00
Non-resident	17	867.00
Tourist		
Three day	11	275.00
Seven day	1	33.00
Senior lifetime	118	5,900.00
Replacements	16	68.00
Lake Erie And Trout/Salmon Combo Stamp	4	56.00
Trout/Salmon Stamp	335	2,680.00
	<hr/>	<hr/>
Totals (Note 2)	<u>820</u>	16,282.50
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(16,282.50)</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 ending December 31, 2007		<hr/> <u>\$ -</u>

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

TREASURER
WAYNE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	260	\$ 5,553.10
Replacements	2	11.40
Senior resident	5	52.80
National Guard/Armed Forces	6	9.50
Non-resident	11	568.70
Replacements	2	11.40
Tourist		
Three day	2	51.40
Senior lifetime	71	3,585.00
Lifetime Upgrade Card	24	136.80
Replacements	10	55.55
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	6	85.40
Trout/Salmon Stamp	<u>245</u>	<u>2,062.20</u>
Totals (Note 2)	<u><u>646</u></u>	12,200.65
Disbursements to Fish and Boat Commission (Note 3)		<u>(12,200.65)</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, 2008		<u><u>\$ -</u></u>

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

TREASURER
WAYNE 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	6,255	\$ 35,235.00
Senior citizen	1,840	6,488.00
Lifetime	245	7,230.00
Duplicates	5	25.00
Totals (Note 2)	<u>8,345</u>	48,978.00
Disbursements to Department of Agriculture (Note 3)		<u>(48,978.00)</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.

TREASURER
WAYNE 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	5,668	\$ 31,738.00
Senior citizen	1,749	6,159.00
Lifetime	296	8,980.00
	<hr/>	<hr/>
Totals (Note 2)	<u>7,713</u>	46,877.00
Disbursements to Department of Agriculture (Note 3)		<u>(46,877.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<hr/> <u>\$ -</u>

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

TREASURER
WAYNE 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	5,297	\$ 29,845.00
Senior citizen	1,685	5,853.00
Lifetime	349	10,540.00
Totals (Note 2)	<u>7,331</u>	46,238.00
Disbursements to Department of Agriculture (Note 3)		<u>(46,238.00)</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.

TREASURER
WAYNE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,351	\$ 30,175.00
Senior citizen	1,799	6,321.00
Lifetime	280	8,290.00
Totals (Note 2)	<u>7,430</u>	44,786.00
Disbursements to Department of Agriculture (Note 3)		<u>(44,786.00)</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, 2008		<u>\$ -</u>

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

TREASURER
WAYNE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

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

The proceeds from the sale of paper fishing licenses for the license years 2004 through 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for the license years 2007 and 2008 were remitted weekly through an electronic funds transfer program.

TREASURER
WAYNE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

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 Adjustments – Hunt License Year Ending June 30, 2007

In September 2006, the Treasurer sold 758 Non-Resident Antlerless Deer Licenses, but only listed 700 license numbers on the back of the transmittal. The Game Commission did not credit the office for the 58 licenses, at \$25 each, totaling \$1,450. The amount also reflects other adjustments totaling \$6.00 for various licenses.

6. Examination Adjustment – Hunt License Year Ending June 30, 2008

The amount reflected represents immaterial adjustments to various licenses.

7. County Officers Serving During Examination Period

Bruce G. Mackle served as Treasurer during the hunting license period July 1, 2004 to January 6, 2008 and during the fishing and dog license period January 1, 2005 to January 6, 2008.

Brian T. Field served as Treasurer during the hunting license period January 7, 2008 to June 30, 2008 and during the fishing and dog license period January 7, 2008 to December 31, 2008.

TREASURER
WAYNE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

Mr. Russell Redding
Acting 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

Treasurer
Wayne County Courthouse
925 Court Street
Honesdale, PA 18431

The Honorable Brian T. Field	Treasurer
The Honorable Brian W. Smith	Chairman of the Board of Commissioners
Mr. Bruce G. Mackle	Former Treasurer

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.