

ATTESTATION ENGAGEMENT

Treasurer

Mercer County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2012

Fishing and Dog - January 1, 2009 to
December 31, 2012

September 2014



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 Virginia S. Richardson
Treasurer
Mercer County
Mercer, PA 16137

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Mercer 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 the responsible for these Statements. 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 and, accordingly, included 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 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*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Mercer 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.



Eugene A. DePasquale
Auditor General

July 30, 2014

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TREASURER
MERCER 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	223	\$ 4,237.00
Junior	21	105.00
Junior combination	25	200.00
Senior	34	408.00
Senior Lifetime Combo	1	100.00
Senior Lifetime Hunting	1	50.00
Military	56	56.00
Non-resident		
Adult	17	1,700.00
Junior	2	80.00
Junior combination	1	50.00
Archery - Resident and Non-resident	94	1,410.00
Muzzleloaders - Resident and Non-resident	124	1,320.00
Antlerless deer		
Resident	14,843	74,215.00
Resident landowners	60	300.00
Non-resident	493	12,325.00
Armed forces	56	280.00
Disabled veterans	19	95.00
Furtaker		
Adult resident	22	418.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	67	140.00
Bear - Resident and Non-resident	40	640.00
Replacements	51	255.00
Totals (Note 2)	<u>16,251</u>	<u>98,464.00</u>
Disbursements to Game Commission (Note 3)		(98,336.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.00)</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
MERCER 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	238	\$ 4,688.60
Junior	14	79.80
Landowner	13	48.10
Junior combination	38	330.60
Senior	31	393.70
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	2	101.40
Military	83	141.10
Spring Turkey	5	103.50
Mentored Youth	2	3.40
Non-resident		
Adult	23	2,316.10
Archery - Resident and Non-resident	145	2,316.50
Muzzleloaders - Resident and Non-resident	145	1,631.50
Antlerless deer		
Resident	14,880	84,816.00
Resident landowners	61	347.70
Non-resident	555	14,263.50
Armed forces	82	467.40
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	8	85.60
Bobcat	4	22.80
Furtaker		
Adult resident	15	295.50
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	84	238.80
Bear - Resident and Non-resident	67	1,111.90
DMAP - Resident and Non-resident	14	135.80
Replacements	74	421.80
Totals (Note 2)	<u>16,627</u>	<u>116,511.90</u>
Disbursements to Game Commission (Note 3)		(116,370.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(141.60)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
MERCER 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	199	\$ 3,920.30
Junior	9	51.30
Landowner	10	37.00
Junior combination	18	156.60
Senior	28	355.60
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	71	120.70
Reserves	3	5.10
Spring Turkey	4	82.80
Mentored Youth	8	13.60
Non-resident		
Adult	16	1,611.20
Seven day	2	61.40
Archery - Resident and Non-resident	104	1,672.80
Muzzleloaders - Resident and Non-resident	126	1,408.20
Antlerless deer		
Resident	14,290	81,453.00
Resident landowners	48	273.60
Non-resident	619	15,908.30
Armed forces	77	438.90
Disabled veterans	17	96.90
Elk - Antlered and Antlerless	5	53.50
Bobcat	9	51.30
Fisher	4	22.80
Furtaker		
Adult resident	21	413.70
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	61	167.70
Bear - Resident and Non-resident	51	820.70
DMAP - Resident and Non-resident	14	135.80
Replacements	79	446.30
Totals (Note 2)	<u>15,912</u>	<u>111,234.40</u>
Disbursements to Game Commission (Note 3)		(111,112.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(121.90)</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
MERCER 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	228	\$ 4,491.60
Junior	17	96.90
Landowner	16	59.20
Junior combination	37	321.90
Senior	27	342.90
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	11	557.70
Military	47	79.90
Reserves	3	5.10
Spring Turkey	2	41.40
Mentored Youth	3	5.10
Non-resident		
Adult	20	2,014.00
Junior	1	40.70
Junior combination	2	101.40
Seven day	1	30.70
Archery - Resident and Non-resident	120	1,914.00
Muzzleloaders - Resident and Non-resident	112	1,238.40
Antlerless deer		
Resident	15,368	87,597.60
Resident landowners	50	285.00
Non-resident	616	15,831.20
Armed forces	49	279.30
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	8	85.60
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	18	354.60
Migratory - Resident and Non-resident	52	140.40
Bear - Resident and Non-resident	39	652.30
DMAP - Resident and Non-resident	4	38.80
Replacements	83	473.10
Totals (Note 2)	<u>16,963</u>	117,624.10
Disbursements to Game Commission (Note 3)		(117,457.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(167.00)</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
MERCER 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	112	\$ 2,430.40
Replacements	4	22.80
Senior resident	12	128.40
National Guard/Armed Forces	4	6.80
Non-resident	16	827.20
Tourist		
One day	1	25.70
Seven day	2	67.40
Senior lifetime	54	2,737.80
Lifetime Upgrade Card	52	348.40
Replacements	16	91.20
Lake Erie Stamp	12	104.40
Lake Erie And Trout/Salmon Combo Stamp	55	808.50
Trout/Salmon Stamp	38	330.60
	<hr/>	<hr/>
Totals (Note 2)	<u>378</u>	7,929.60
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(7,929.60)</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
MERCER 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	115	\$ 2,495.50
Replacements	2	11.40
Senior resident	5	53.50
National Guard/Armed Forces	7	11.90
Non-resident	11	568.70
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	33	1,673.10
Lifetime Upgrade Card	22	147.40
Replacements	6	34.20
Lake Erie Stamp	8	69.60
Lake Erie And Trout/Salmon Combo Stamp	47	690.90
Trout/Salmon Stamp	40	348.00
	<hr/>	<hr/>
Totals (Note 2)	<u>299</u>	6,189.30
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(6,189.30)</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 December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER
MERCER 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	81	\$ 1,757.70
Replacements	6	34.20
Senior resident	9	96.30
National Guard/Armed Forces	5	8.50
Non-resident	13	672.10
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	25	167.50
Replacements	15	85.50
Lake Erie Stamp	9	78.30
Lake Erie And Trout/Salmon Combo Stamp	41	602.70
Trout/Salmon Stamp	35	304.50
Angler and Boater Magazine	2	25.40
	<hr/>	
Totals (Note 2)	264	4,931.80
	<hr/> <hr/>	
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (4,895.40)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		36.40
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		<hr/> <hr/> \$ 36.40

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

TREASURER
MERCER 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	110	\$ 2,387.00
Replacements	1	5.70
Senior resident	8	85.60
One day resident	2	21.40
National Guard/Armed Forces	4	6.80
Non-resident	8	413.60
Three day	3	77.10
Senior lifetime	35	1,774.50
Lifetime Upgrade Card	27	180.90
Replacements	6	34.20
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	51	749.70
Trout/Salmon Stamp	41	356.70
	<hr/>	
Totals (Note 2)	<u>303</u>	6,154.10
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(6,154.10)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		\$ -
		<hr/> <hr/>

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

TREASURER
 MERCER 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	12,258	\$ 71,008.00
Senior citizen	4,183	15,379.00
Lifetime	315	9,500.00
Totals (Note 2)	<u>16,756</u>	95,887.00
Disbursements to Department of Agriculture (Note 3)		<u>(95,925.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(38.00)
Examination adjustments (Note 5)		<u>38.00</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
MERCER 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	12,734	\$ 73,980.00
Senior citizen	4,592	16,926.00
Lifetime	328	9,830.00
Totals (Note 2)	<u>17,654</u>	100,736.00
Disbursements to Department of Agriculture (Note 3)		<u>(100,748.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(12.00)
Examination adjustments (Note 5)		<u>12.00</u>
Adjusted balance due Department of Agriculture (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
MERCER 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	11,453	\$ 66,233.00
Senior citizen	4,547	16,721.00
Lifetime	<u>308</u>	<u>9,980.00</u>
Totals (Note 2)	<u><u>16,308</u></u>	92,934.00
Disbursements to Department of Agriculture (Note 3)		<u>(92,934.00)</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
 MERCER 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	11,436	\$ 65,952.00
Senior citizen	4,867	17,859.00
Lifetime	<u>329</u>	<u>9,930.00</u>
Totals (Note 2)	<u><u>16,632</u></u>	93,741.00
Disbursements to Department of Agriculture (Note 3)		<u>(93,772.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(31.00)
Examination adjustments (Note 5)		<u>31.00</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
MERCER 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 hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

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.

TREASURER
MERCER 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

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. It does not reflect adjustments disclosed by our examination.

5. Examination Adjustment - Dog Licenses

The Treasurer maintains a policy with issuing agents that lost or voided Dog licenses are to be paid in full by the agent. These monies are then disbursed in the same manner as sales. Therefore, an additional \$81.00 was distributed to the Commonwealth for Dog Licenses lost or voided during the 2009, 2010, and 2012 calendar years.

5. County Officer Serving During Examination Period

Virginia S. Richardson 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
MERCER 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. R. Matthew Hough
Deputy Executive Director
Pennsylvania Game Commission

The Honorable Virginia S. Richardson Treasurer

The Honorable Thomas W. Amundsen Controller

The Honorable Brian Beader 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.