

TREASURER

WYOMING COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2011

FISHING AND DOG - JANUARY 1, 2007 TO DECEMBER 31, 2011

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Darlene Marshall
Treasurer
Wyoming County
Tunkhannock, PA 18657

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

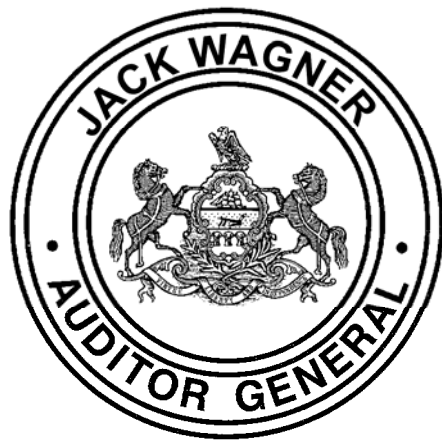
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

July 9, 2012

JACK WAGNER
Auditor General



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	125	\$ 2,375.00
Junior	5	25.00
Junior combination	15	120.00
Senior	18	216.00
Military	17	17.00
Non-resident		
Adult	9	900.00
Junior	1	40.00
Seven day	5	150.00
Archery - Resident and Non-resident	45	675.00
Muzzleloaders - Resident and Non-resident	55	550.00
Antlerless deer		
Resident	6,550	32,750.00
Resident landowners	12	60.00
Non-resident	491	12,275.00
Armed forces	22	110.00
Disabled veterans	10	50.00
Furtaker		
Adult resident	5	95.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	29	61.00
Bear - Resident and Non-resident	49	775.00
Replacements	14	70.00
Totals (Note 2)	<u>7,478</u>	<u>51,326.00</u>
Disbursements to Game Commission (Note 3)		(51,245.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(86.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(5.00)
Examination adjustment (Note 5)		<u>5.00</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
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	91	\$ 1,729.00
Junior	7	35.00
Junior combination	11	88.00
Senior	14	168.00
Military	29	29.00
Non-resident		
Adult	12	1,200.00
Seven day	2	60.00
Archery - Resident and Non-resident	46	730.00
Muzzleloaders - Resident and Non-resident	45	450.00
Antlerless deer		
Resident	7,051	35,255.00
Resident landowners	10	50.00
Non-resident	276	6,900.00
Armed forces	30	150.00
Disabled veterans	10	50.00
Furtaker		
Adult resident	5	95.00
Junior resident	3	15.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	24	48.00
Bear - Resident and Non-resident	39	625.00
Replacements	14	70.00
Totals (Note 2)	<u>7,720</u>	47,759.00
Disbursements to Game Commission (Note 3)		(47,679.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(81.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ (1.00)</u>

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

TREASURER
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	122	\$ 2,403.40
Junior	1	5.70
Junior combination	13	113.10
Senior	13	165.10
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	33	52.10
Spring Turkey	6	124.20
Mentored Youth	1	1.70
Non-resident		
Adult	10	1,007.00
Seven day	3	92.10
Archery - Resident and Non-resident	67	1,101.90
Muzzleloaders - Resident and Non-resident	68	727.60
Antlerless deer		
Resident	6,177	35,208.90
Resident landowners	11	62.70
Non-resident	190	4,883.00
Armed forces	37	210.90
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	12	128.40
Bobcat	16	91.20
Furtaker		
Adult resident	11	216.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	24	64.80
Bear - Resident and Non-resident	59	966.30
DMAP - Resident and Non-resident	6	58.20
Replacements	23	131.10
Totals (Note 2)	<u>6,928</u>	<u>48,387.60</u>
Disbursements to Game Commission (Note 3)		(48,306.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(81.60)</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 ending June 30, 2010		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	100	\$ 1,970.00
Junior	1	5.70
Junior combination	8	69.60
Senior	12	152.40
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	1	50.70
Military	28	47.60
Reserves	4	6.80
Spring Turkey	6	124.20
Mentored Youth	5	8.50
Non-resident		
Adult	10	1,007.00
Archery - Resident and Non-resident	59	976.30
Muzzleloaders - Resident and Non-resident	46	492.20
Antlerless deer		
Resident	5,167	29,451.90
Resident landowners	7	39.90
Non-resident	166	4,266.20
Armed forces	36	205.20
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	9	96.30
Bobcat	12	68.40
Furtaker		
Adult resident	11	216.70
Senior resident	1	12.70
Migratory - Resident and Non-resident	30	81.00
Bear - Resident and Non-resident	47	757.90
DMAP - Resident and Non-resident	2	19.40
Replacements	36	205.20
Totals (Note 2)	<u>5,818</u>	40,696.60
Disbursements to Game Commission (Note 3)		(40,611.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(85.00)</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, 2011		<u>\$ -</u>

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

TREASURER
WYOMING 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	35	\$ 735.00
Replacements	1	4.25
Senior resident	1	10.00
National Guard/Armed Forces	9	9.00
Non-resident	2	102.00
Senior lifetime	55	2,750.00
Lifetime Upgrade Card	21	105.00
Replacements	4	17.00
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.00
Trout/Salmon Stamp	<u>82</u>	<u>656.00</u>
Totals (Note 2)	<u><u>212</u></u>	4,410.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,410.25)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER
WYOMING 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	42	\$ 894.60
Senior resident	2	21.40
National Guard/Armed Forces	2	3.40
Senior lifetime	28	1,414.00
Lifetime Upgrade Card	27	147.60
Replacements	3	15.65
Trout/Salmon Stamp	<u>58</u>	<u>485.70</u>
Totals (Note 2)	<u><u>162</u></u>	2,982.35
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,982.35)</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
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	33	\$ 716.10
Senior resident	4	42.80
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	18	912.60
Lifetime Upgrade Card	13	87.10
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>42</u>	<u>365.40</u>
Totals (Note 2)	<u><u>125</u></u>	2,244.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,244.50)</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 ending December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	44	\$ 954.80
Senior resident	2	21.40
National Guard/Armed Forces	11	18.70
Non-resident	1	51.70
Senior lifetime	13	659.10
Lifetime Upgrade Card	11	73.70
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>46</u>	<u>400.20</u>
Totals (Note 2)	<u><u>135</u></u>	2,237.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,237.50)</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 ending December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	21	\$ 455.70
Senior resident	1	10.70
National Guard/Armed Forces	11	18.70
Senior lifetime	8	405.60
Lifetime Upgrade Card	6	40.20
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>27</u>	<u>234.90</u>
Totals (Note 2)	<u><u>77</u></u>	1,191.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,191.90)</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, 2011		<u><u>\$ -</u></u>

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

TREASURER
WYOMING 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	3,892	\$ 22,256.00
Senior citizen	1,083	3,949.00
Lifetime	<u>96</u>	<u>2,890.00</u>
Totals (Note 2)	<u><u>5,071</u></u>	29,095.00
Disbursements to Department of Agriculture (Note 3)		<u>(29,095.00)</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>\$ -</u></u>

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

TREASURER
WYOMING 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	3,553	\$ 20,261.00
Senior citizen	1,122	4,108.00
Lifetime	<u>108</u>	<u>3,370.00</u>
Totals (Note 2)	<u><u>4,783</u></u>	27,739.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,739.00)</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>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,360	\$ 19,182.00
Senior citizen	1,086	3,962.00
Lifetime	<u>128</u>	<u>3,790.00</u>
Totals (Note 2)	<u><u>4,574</u></u>	26,934.00
Disbursements to Department of Agriculture (Note 3)		<u>(26,934.00)</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 ending December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,245	\$ 18,635.00
Senior citizen	1,122	4,082.00
Lifetime	<u>103</u>	<u>3,170.00</u>
Totals (Note 2)	<u><u>4,470</u></u>	25,887.00
Disbursements to Department of Agriculture (Note 3)		<u>(25,887.00)</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, 2010		<u><u>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,155	\$ 18,015.00
Senior citizen	1,134	4,160.00
Lifetime	<u>96</u>	<u>2,770.00</u>
Totals (Note 2)	<u><u>4,385</u></u>	24,945.00
Disbursements to Department of Agriculture (Note 3)		<u>(24,945.00)</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, 2011		<u><u>\$ -</u></u>

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

TREASURER
WYOMING COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2011

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 years 2007 and 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
WYOMING COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2011 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. Examination Adjustment - Hunting License Period Ending June 30, 2008

There was a \$5 balance due from the prior examination for a Non-Sufficient Funds check. Payment was received in April 2008.

6. Prior Examination Period Balance Due - Fishing Licenses

During our prior examination, January 1, 2004 to December 31, 2006, we determined that there was a credit due to the County of \$25. This credit was not claimed during the current examination period.

7. County Officer Serving During Examination Period

Darlene Marshall served as Treasurer during the hunting license period July 1, 2007 to June 30, 2011 and during the fishing and dog license period January 1, 2007 to December 31, 2011.

TREASURER
WYOMING COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Lynn M. Diehl
Director
Dog Law Enforcement Office
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Darlene Marshall

Treasurer

The Honorable Judy Kraft Mead

Chairperson of the Board of Commissioners

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.