

COMPLIANCE AUDIT

Treasurer

Bedford County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2021

Fishing and Dog - January 1, 2018
to December 31, 2021

October 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Melissa A. Cottle
Treasurer
Bedford County
Bedford, PA 15522

We have conducted a compliance audit of the Treasurer, Bedford 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 objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission, and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer. We appreciate the courtesy extended by the Treasurer, Bedford County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
September 6, 2022

CONTENTS

	<u>Page</u>
Background.....	1
Hunting License Sales:	
For The License Period July 1, 2017 To June 30, 2018.....	3
For The License Period July 1, 2018 To June 30, 2019.....	4
For The License Period July 1, 2019 To June 30, 2020.....	5
For The License Period July 1, 2020 To June 30, 2021.....	6
Fishing License Sales:	
For The License Period January 1, 2018 To December 31, 2018.....	7
For The License Period January 1, 2019 To December 31, 2019.....	8
For The License Period January 1, 2020 To December 31, 2020.....	9
For The License Period January 1, 2021 To December 31, 2021.....	10
Dog License Sales:	
For The License Period January 1, 2018 To December 31, 2018.....	11
For The License Period January 1, 2019 To December 31, 2019.....	12
For The License Period January 1, 2020 To December 31, 2020.....	13
For The License Period January 1, 2021 To December 31, 2021.....	14
Report Distribution	15

TREASURER
BEDFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2017 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 through 2021 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Melissa A. Cottle served as Treasurer during the hunting license period July 1, 2017 to June 30, 2021, and during the fishing and dog license period January 1, 2018 to December 31, 2021.

TREASURER
BEDFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The summaries 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 summaries 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.

TREASURER
BEDFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	96	\$ 1,910.40
Junior	7	41.30
Landowner	5	19.50
Junior combination	11	97.90
Senior	11	141.90
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	22	46.80
Spring Turkey	17	355.30
Mentored Youth	11	20.90
Non-resident		
Adult	13	1,311.70
Seven day	1	30.90
Archery - Resident and Non-resident	75	1,232.50
Muzzleloaders - Resident and Non-resident	44	539.60
Antlerless deer		
Resident	10,916	64,404.40
Resident landowners	19	112.10
Non-resident	453	11,732.70
Non-resident landowners	8	207.20
Armed forces	19	112.10
Disabled veterans	42	247.80
Elk - Antlered and Antlerless	6	65.40
Bobcat	15	88.50
Fisher	7	41.30
Adult Pheasant	9	233.10
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	9	179.10
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	71	1,168.90
DMAP - Resident and Non-resident	106	1,074.40
Replacements	49	289.10
Hunting & Trapping Digest	29	145.00
Totals	<u>12,100</u>	<u>86,615.90</u>
Disbursements to Game Commission		(86,341.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(274.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	129	\$ 2,567.10
Junior	7	41.30
Landowner	2	7.80
Junior combination	21	186.90
Senior	11	141.90
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	18	41.20
Spring Turkey	15	313.50
Mentored Youth	14	26.60
Non-resident		
Adult	18	1,911.20
Junior combination	1	50.90
Spring Turkey	1	40.90
Archery - Resident and Non-resident	86	1,477.40
Muzzleloaders - Resident and Non-resident	44	534.60
Antlerless deer		
Resident	11,016	64,994.40
Resident landowners	18	106.20
Non-resident	516	13,404.40
Non-resident landowners	9	233.10
Armed forces	11	64.90
Disabled veterans	36	212.40
Elk - Antlered and Antlerless	6	65.40
Bobcat	15	88.50
Fisher	6	35.40
Adult Pheasant	8	207.20
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	15	298.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	17	49.30
Bear - Resident and Non-resident	91	1,546.90
DMAP - Resident and Non-resident	177	1,906.30
Replacements	34	200.60
Hunting & Trapping Digest	8	40.00
Totals	<u>12,365</u>	<u>91,739.80</u>
Disbursements to Game Commission		(91,478.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(261.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	196	\$ 3,900.40
Junior	13	76.70
Landowner	2	7.80
Junior combination	20	178.00
Senior	13	167.70
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	19	44.10
Spring Turkey	13	271.70
Mentored Junior & Youth	16	34.40
Non-resident		
Adult	19	1,917.10
Junior combination	2	101.80
Spring Turkey	2	81.80
Archery - Resident and Non-resident	100	1,610.00
Muzzleloaders - Resident and Non-resident	55	649.50
Antlerless deer		
Resident	10,350	61,065.00
Resident landowners	17	100.30
Non-resident	542	14,037.80
Non-resident landowners	8	207.20
Armed forces	8	47.20
Disabled veterans	43	253.70
Elk - Antlered and Antlerless	10	109.00
Bobcat	17	100.30
Fisher	12	70.80
River Otter	1	5.90
Adult Pheasant	14	362.60
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	15	298.50
Senior resident	1	12.90
Adult non-resident	2	161.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	18	52.20
Bear - Resident and Non-resident	117	2,000.30
DMAP - Resident and Non-resident	421	4,492.90
Replacements	46	271.40
Totals	<u>12,123</u>	<u>93,332.20</u>
Disbursements to Game Commission		(93,049.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(283.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	226	\$ 4,497.40
Junior	14	82.60
Landowner	2	7.80
Junior combination	25	222.50
Senior	14	180.60
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	2	101.80
Military	20	45.07
Reserves	1	1.90
Spring Turkey	17	355.44
Mentored Junior & Youth	26	49.40
Non-resident		
Adult	30	3,027.00
Junior combination	1	50.90
Seven day	1	30.90
Archery - Resident and Non-resident	115	1,908.50
Muzzleloaders - Resident and Non-resident	68	791.20
Antlerless deer		
Resident	15,742	92,877.80
Resident landowners	15	88.50
Non-resident	803	20,797.70
Non-resident landowners	5	129.50
Armed forces	14	82.60
Disabled veterans	45	265.50
Elk - Antlered and Antlerless	15	163.50
Bobcat	20	118.00
Fisher	8	47.20
Adult Pheasant	12	310.80
Federal Duck Stamp	8	219.20
Furtaker		
Adult resident	29	577.10
Senior resident	1	12.90
Adult non-resident	2	161.80
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	23	72.70
Bear - Resident and Non-resident	136	2,282.40
DMAP - Resident and Non-resident	6	59.40
Replacements	40	236.07
Hunting & Trapping Digest	1	-
Totals	<u>17,496</u>	<u>130,517.78</u>
Disbursements to Game Commission		(130,267.78)
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		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	37	\$ 810.30
3 Year Resident	3	191.70
5 Year Resident	1	105.90
Mentored Youth	8	-
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Disabled Veterans	6	5.70
Replacements	2	-
Non-resident	2	103.80
Senior lifetime	4	293.60
Lifetime Upgrade Card	1	10.90
Replacements	6	35.40
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	28	249.20
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	10	91.50
Annual Fishing Button	4	16.00
Totals	<u>137</u>	<u>2,338.50</u>
Disbursements to Fish and Boat Commission		<u>(2,338.50)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	26	\$ 569.40
Mentored Youth	4	-
Voluntary Youth	2	3.80
Senior resident	3	32.70
Disabled Veterans	6	7.60
Non-resident	1	51.90
Senior lifetime	7	401.20
Replacements	3	17.70
Lake Erie Stamp	5	35.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	18	160.20
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	1	24.90
Launch Permits	12	129.40
PA Fishing Summary Booklet	2	4.00
Annual Fishing Button	1	9.00
Totals	109	1,625.80
Disbursements to Fish and Boat Commission		(1,625.80)
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		\$ -

TREASURER
BEDFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	21	\$ 459.90
Mentored Youth	1	-
Senior resident	2	21.80
Disabled Veterans	8	7.60
Replacements	3	-
Non-resident	1	51.90
Tourist		
Seven day	3	101.70
Senior lifetime	4	203.60
Replacements	7	41.30
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	13	115.70
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	1	24.90
Launch Permits	8	75.60
Annual Fishing Button	1	9.00
Totals	<u>88</u>	<u>1,282.50</u>
Disbursements to Fish and Boat Commission		<u>(1,282.50)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
BEDFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	14	\$ 307.51
3 Year Resident	1	63.97
5 Year Resident	1	105.90
Mentored Youth	7	-
Voluntary Youth	1	1.97
Venomous Snake	2	30.97
National Guard/Armed Forces	1	1.97
Disabled Veterans	19	9.78
Replacements	3	-
Non-resident	1	51.97
Senior lifetime	7	356.79
Replacements	4	23.88
Lake Erie And Trout/Salmon Combo Stamp	3	44.84
Trout/Salmon Stamp	24	215.21
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	4	99.81
5 Year Trout/Salmon	1	40.90
Launch Permits	14	311.58
Annual Fishing Button	1	9.00
Totals	<u>109</u>	<u>1,684.95</u>
Disbursements to Fish and Boat Commission		<u>(1,685.98)</u>
Balance due Fish and Boat Commission (County) per settled reports		(1.03)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ (1.03)</u>

TREASURER
 BEDFORD COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,921	\$ 29,723.00
Senior citizen	2,160	8,336.00
Lifetime	<u>375</u>	<u>11,450.00</u>
Totals	<u><u>7,456</u></u>	49,509.00
Disbursements to Department of Agriculture		<u>(49,509.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ -</u></u>

TREASURER
 BEDFORD COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,832	\$ 29,100.00
Senior citizen	2,050	7,826.00
Lifetime	<u>350</u>	<u>10,930.00</u>
Totals	<u><u>7,232</u></u>	47,856.00
Disbursements to Department of Agriculture		<u>(47,856.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ -</u></u>

TREASURER
 BEDFORD COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,350	\$ 26,112.00
Senior citizen	1,890	7,160.00
Lifetime	<u>340</u>	<u>10,510.00</u>
Totals	<u><u>6,580</u></u>	43,782.00
Disbursements to Department of Agriculture		<u>(43,782.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ -</u></u>

TREASURER
BEDFORD COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,290	\$ 25,770.00
Senior citizen	1,808	6,840.00
Lifetime	<u>341</u>	<u>10,640.00</u>
Totals	<u><u>6,439</u></u>	43,250.00
Disbursements to Department of Agriculture		<u>(43,250.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
BEDFORD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Melissa A. Cottle
Treasurer

The Honorable Barry Dallara
Chair of the Board of Commissioners

This report is a matter of public record and is available online at www@PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.