



**TREASURER
CARBON COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2008 TO JUNE 30, 2012
FISHING AND DOG
JANUARY 1, 2009 TO DECEMBER 31, 2012**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen

EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Ronald J. Sheehan
Treasurer
Carbon County
Jim Thorpe, PA 18229

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Carbon County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

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

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

Independent Auditor's Report (Continued)

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

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

A handwritten signature in cursive script, appearing to read "Eugene A. DePasquale".

November 21, 2013

EUGENE A. DEPASQUALE
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

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

Fishing License Sales:

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

Dog License Sales:

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

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

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

TREASURER
CARBON 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	159	\$ 3,021.00
Junior	8	40.00
Junior combination	18	144.00
Senior	37	444.00
Military	20	20.00
Non-resident		
Adult	6	600.00
Archery - Resident and Non-resident	84	1,290.00
Muzzleloaders - Resident and Non-resident	72	760.00
Antlerless deer		
Resident	7,289	36,445.00
Resident landowners	9	45.00
Non-resident	185	4,625.00
Armed forces	20	100.00
Disabled veterans	16	80.00
Furtaker		
Adult resident	5	95.00
Migratory - Resident and Non-resident	21	42.00
Bear - Resident and Non-resident	87	1,365.00
Replacements	24	120.00
Donations for the Game Commission	-	1.00
Totals (Note 2)	<u>8,060</u>	<u>49,237.00</u>
Disbursements to Game Commission (Note 3)		(49,134.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(103.00)</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
CARBON 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	157	\$ 3,092.90
Junior	8	45.60
Junior combination	13	113.10
Senior	24	304.80
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	3	152.10
Military	17	28.90
Spring Turkey	2	41.40
Mentored Youth	1	1.70
Non-resident		
Adult	8	805.60
Archery - Resident and Non-resident	96	1,527.20
Muzzleloaders - Resident and Non-resident	78	854.60
Antlerless deer		
Resident	7,148	40,743.60
Resident landowners	5	28.50
Non-resident	125	3,212.50
Armed forces	15	85.50
Disabled veterans	17	96.90
Elk - Antlered and Antlerless	1	10.70
Furtaker		
Adult resident	5	98.50
Migratory - Resident and Non-resident	37	99.90
Bear - Resident and Non-resident	88	1,421.60
DMAP - Resident and Non-resident	4	38.80
Replacements	17	96.90
Donations for the Game Commission	16	62.00
Totals (Note 2)	<u>7,893</u>	<u>53,768.90</u>
Disbursements to Game Commission (Note 3)		(53,669.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(99.60)</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
CARBON 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	134	\$ 2,639.80
Junior	6	34.20
Junior combination	8	69.60
Senior	15	190.50
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	1	50.70
Military	14	23.80
Spring Turkey	6	124.20
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	90	1,423.00
Muzzleloaders - Resident and Non-resident	72	780.40
Antlerless deer		
Resident	6,964	39,694.80
Resident landowners	8	45.60
Non-resident	109	2,801.30
Armed forces	22	125.40
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	4	42.80
Bobcat	2	11.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	26	70.20
Bear - Resident and Non-resident	79	1,240.30
DMAP - Resident and Non-resident	5	48.50
Replacements	24	136.80
Totals (Note 2)	<u>7,625</u>	<u>50,638.50</u>
Disbursements to Game Commission (Note 3)		(50,526.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(112.00)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
CARBON 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	119	\$2,344.30
Junior	7	39.90
Junior combination	7	60.90
Senior	16	203.20
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	3	152.10
Military	15	25.50
Reserves	1	1.70
Spring Turkey	6	124.20
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	82	1,297.40
Muzzleloaders - Resident and Non-resident	68	747.60
Antlerless deer		
Resident	9,197	52,422.90
Resident landowners	6	34.20
Non-resident	107	2,749.90
Armed forces	28	159.60
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	1	10.70
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	71	1,114.70
DMAP - Resident and Non-resident	9	87.30
Replacements	24	136.80
Totals (Note 2)	<u>9,836</u>	<u>63,034.20</u>
Disbursements to Game Commission (Note 3)		(62,920.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(114.00)</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
CARBON 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	107	\$ 2,321.90
Replacements	1	5.70
One day resident	2	21.40
National Guard/Armed Forces	4	6.80
Replacements	1	5.70
Non-resident	7	361.90
Tourist		
One day	6	154.20
Three day	19	488.30
Seven day	4	134.80
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	19	127.30
Replacements	5	28.50
Donations for the Fish and Boat Commission		30.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	114	991.80
	<hr/>	<hr/>
Totals (Note 2)	<u>315</u>	5,811.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,811.30)</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, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER
CARBON 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	65	\$ 1,410.50
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	3	5.10
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	6	154.20
Seven day	5	168.50
Senior lifetime	16	811.20
Lifetime Upgrade Card	10	67.00
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	79	687.30
	<hr/>	<hr/>
Totals (Note 2)	<u>203</u>	3,539.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,539.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER
CARBON 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	73	\$ 1,584.10
Senior resident	2	21.40
One day resident	2	21.40
National Guard/Armed Forces	4	6.80
Tourist		
One day	3	77.10
Three day	6	154.20
Senior lifetime	12	608.40
Lifetime Upgrade Card	17	113.90
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	74	643.80
	<hr/>	<hr/>
Totals (Note 2)	<u>198</u>	3,268.60
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(3,268.60)
		<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, 2011 to December 31, 2011		\$ -
		<hr/> <hr/>

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

TREASURER
CARBON 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	58	\$ 1,258.60
Senior resident	2	21.40
National Guard/Armed Forces	3	5.10
Non-resident	2	103.40
Tourist		
Three day	4	102.80
Senior lifetime	12	608.40
Lifetime Upgrade Card	15	100.50
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>67</u>	<u>582.90</u>
Totals (Note 2)	<u><u>168</u></u>	2,820.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,820.60)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
CARBON 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	3,888	\$ 21,950.00
Senior citizen	1,228	4,350.00
Lifetime	210	6,450.00
Totals (Note 2)	<u>5,326</u>	32,750.00
Disbursements to Department of Agriculture (Note 3)		<u>(32,750.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 CARBON 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	3,624	\$ 20,414.00
Senior citizen	1,197	4,241.00
Lifetime	207	6,060.00
Totals (Note 2)	<u>5,028</u>	30,715.00
Disbursements to Department of Agriculture (Note 3)		<u>(30,715.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 CARBON 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	3,341	\$ 18,805.00
Senior citizen	1,162	4,092.00
Lifetime	196	5,910.00
Totals (Note 2)	<u>4,699</u>	28,807.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,807.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 CARBON 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	3,015	\$ 16,787.00
Senior citizen	1,145	4,023.00
Lifetime	230	6,590.00
Totals (Note 2)	<u>4,390</u>	27,400.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,400.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
CARBON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of paper hunting licenses for license year 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2009 through 2011 were remitted weekly through an electronic funds transfer program.

TREASURER
CARBON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2009 through 2012 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Ronald J. Sheehan 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
CARBON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Ronald J. Sheehan	Treasurer
The Honorable Robert M. Crampsie	Controller
The Honorable Wayne E. Nothstein	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.