

COMPLIANCE AUDIT

Treasurer

Clarion County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2019

Fishing and Dog - January 1, 2016 to December 31, 2019

October 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable Thomas J. McConnell
Treasurer
Clarion County
Clarion, PA 16214

We have conducted a compliance audit of the Treasurer, Clarion 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 Department of Revenue to allow the Department of Revenue to state and settle the County Office's account. 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 Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies 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 Office 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 period identified on the contents page, the County Office, 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Office'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 Office'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 Office. We appreciate the courtesy extended by the Treasurer, Clarion 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, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

September 21, 2020

CONTENTS

Page

Background.....1

Summaries Of Receipts And Disbursements:

 Hunting License Sales:

 For The License Period July 1, 2015 To June 30, 2016.....3

 For The License Period July 1, 2016 To June 30, 2017.....4

 For The License Period July 1, 2017 To June 30, 2018.....5

 For The License Period July 1, 2018 To June 30, 2019.....6

 Fishing License Sales:

 For The License Period January 1, 2016 To December 31, 2016.....7

 For The License Period January 1, 2017 To December 31, 2017.....8

 For The License Period January 1, 2018 To December 31, 2018.....9

 For The License Period January 1, 2019 To December 31, 2019.....10

 Dog License Sales:

 For The License Period January 1, 2016 To December 31, 2016.....11

 For The License Period January 1, 2017 To December 31, 2017.....12

 For The License Period January 1, 2018 To December 31, 2018.....13

 For The License Period January 1, 2019 To December 31, 2019.....14

Summary Of Prior Audit Recommendation15

Report Distribution16

TREASURER
CLARION COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2016 through 2019 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. It does not reflect adjustments disclosed by our audit.

Thomas J. McConnell served as Treasurer during the hunting license period July 1, 2015 to June 30, 2019 and during the fishing and dog license period January 1, 2016 to December 31, 2019.

TREASURER
CLARION COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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
CLARION COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	151	\$ 2,974.70
Junior	5	28.50
Landowner	6	22.20
Junior combination	8	69.60
Senior	14	177.80
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	2	101.40
Military	29	50.30
Reserves	1	1.70
Spring Turkey	14	289.80
Mentored Youth	9	15.30
Non-resident		
Adult	7	704.90
Seven day	2	61.40
Archery - Resident and Non-resident	73	1,156.10
Muzzleloaders - Resident and Non-resident	66	726.20
Antlerless deer		
Resident	9,478	54,024.60
Resident landowners	80	456.00
Non-resident	229	5,885.30
Non-resident landowners	6	154.20
Armed forces	29	165.30
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	11	117.70
Bobcat	4	22.80
Fisher	7	39.90
Federal Duck Stamp	2	54.40
Furtaker		
Adult resident	11	216.70
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	33	92.10
Bear - Resident and Non-resident	59	926.30
DMAP - Resident and Non-resident	5	48.50
Replacements	79	450.30
Totals	<u>10,448</u>	<u>70,045.60</u>
Disbursements to Game Commission		(69,870.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(174.70)</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, 2015 to June 30, 2016		<u>\$ -</u>

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	163	\$ 3,243.70
Junior	9	53.10
Landowner	6	23.40
Junior combination	8	71.20
Senior	10	129.00
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	4	203.60
Military	30	60.00
Reserves	2	3.80
Spring Turkey	11	229.90
Mentored Youth	10	19.00
Non-resident		
Adult	6	605.40
Seven day	2	61.80
Archery - Resident and Non-resident	92	1,472.80
Muzzleloaders - Resident and Non-resident	74	836.60
Antlerless deer		
Resident	9,186	54,197.40
Resident landowners	75	442.50
Non-resident	266	6,909.40
Non-resident landowners	4	103.60
Armed forces	30	177.00
Disabled veterans	25	147.50
Elk - Antlered and Antlerless	7	76.30
Bobcat	7	41.30
Fisher	7	41.30
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	9	179.10
Migratory - Resident and Non-resident	32	92.80
Bear - Resident and Non-resident	57	926.30
DMAP - Resident and Non-resident	10	99.00
Replacements	55	324.50
Totals	<u>10,208</u>	<u>71,557.70</u>
Disbursements to Game Commission		(71,384.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(173.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
CLARION 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	173	\$ 3,442.70
Junior	3	17.70
Landowner	3	11.70
Junior combination	23	204.70
Senior	17	219.30
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	5	254.50
Military	31	67.90
Spring Turkey	11	229.90
Mentored Youth	5	9.50
Non-resident		
Adult	7	706.30
Seven day	2	61.80
Archery - Resident and Non-resident	103	1,667.70
Muzzleloaders - Resident and Non-resident	57	651.30
Antlerless deer		
Resident	9,703	57,247.70
Resident landowners	71	418.90
Non-resident	310	8,029.00
Non-resident landowners	5	129.50
Armed forces	21	123.90
Disabled veterans	32	188.80
Elk - Antlered and Antlerless	8	87.20
Bobcat	4	23.60
Fisher	6	35.40
Adult Pheasant	20	518.00
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	9	179.10
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	32	92.80
Bear - Resident and Non-resident	62	1,005.80
DMAP - Resident and Non-resident	6	59.40
Replacements	38	224.20
Hunting & Trapping Digest	24	120.00
Totals	<u>10,807</u>	<u>77,054.70</u>
Disbursements to Game Commission		(76,864.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(190.00)</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
CLARION 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	165	\$ 3,283.50
Junior	2	11.80
Landowner	7	27.30
Junior combination	12	106.80
Senior	11	141.90
Senior Lifetime Combo	11	1,109.90
Senior Lifetime Hunting	7	356.30
Senior Lifetime Upgrade Combo	2	101.80
Military	34	70.60
Reserves	1	1.90
Spring Turkey	9	188.10
Mentored Youth	10	19.00
Non-resident		
Adult	5	504.50
Seven day	3	92.70
Archery - Resident and Non-resident	108	1,737.20
Muzzleloaders - Resident and Non-resident	68	751.20
Antlerless deer		
Resident	10,878	64,180.20
Resident landowners	80	472.00
Non-resident	372	9,634.80
Non-resident landowners	3	77.70
Armed forces	32	188.80
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	10	109.00
Bobcat	4	23.60
Fisher	7	41.30
Adult Pheasant	13	336.70
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	14	278.60
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	38	110.20
Bear - Resident and Non-resident	60	954.00
DMAP - Resident and Non-resident	17	168.30
Replacements	57	336.30
Hunting & Trapping Digest	9	45.00
Totals	<u>12,090</u>	<u>85,911.90</u>
Disbursements to Game Commission		(85,718.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(193.00)</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
 CLARION COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	43	\$ 934.70
3 Year Resident	1	63.70
Replacements	2	11.60
Senior resident	3	32.30
National Guard/Armed Forces	4	6.80
Disabled Veterans	13	5.30
Tourist		
Three day	1	25.90
Senior lifetime	5	253.50
Lifetime Upgrade Card	5	53.50
Replacements	4	23.00
Lake Erie Stamp	5	35.60
Lake Erie And Trout/Salmon Combo Stamp	13	191.10
Trout/Salmon Stamp	23	200.70
1 Year Trout/Salmon	6	52.20
3 Year Trout/Salmon	2	49.60
5 Year Trout/Salmon	1	40.70
Launch Permits	214	1,870.90
Annual Fishing Button	5	20.00
Totals	<u>350</u>	<u>3,871.10</u>
Disbursements to Fish and Boat Commission		<u>(3,871.10)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
CLARION COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	39	\$ 854.10
Senior resident	5	54.50
Replacements	1	5.90
One day resident	2	21.80
National Guard/Armed Forces	1	1.90
Disabled Veterans	12	7.60
Tourist		
Three day	2	51.80
Senior lifetime	3	152.70
Lifetime Upgrade Card	2	21.80
Replacements	4	23.60
Lake Erie Stamp	8	65.40
Lake Erie And Trout/Salmon Combo Stamp	11	163.90
Trout/Salmon Stamp	21	186.90
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Launch Permits	216	1,957.20
Annual Fishing Button	5	25.00
Totals	<u>343</u>	<u>3,740.00</u>
Disbursements to Fish and Boat Commission		<u>(3,740.00)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
 CLARION 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	53	\$ 1,160.70
3 Year Resident	2	127.80
Senior resident	3	32.70
National Guard/Armed Forces	1	1.90
Disabled Veterans	9	7.60
Non-resident	1	51.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	4	43.60
Replacements	3	17.70
Lake Erie Stamp	7	50.70
Lake Erie And Trout/Salmon Combo Stamp	17	253.30
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	20	178.00
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Replacements	1	5.90
Launch Permits	248	2,227.60
Annual Fishing Button	6	24.00
Totals	<u>396</u>	<u>4,818.30</u>
Disbursements to Fish and Boat Commission		<u>(4,818.30)</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
CLARION 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	47	\$ 1,029.30
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	4	-
Venomous Snake	6	185.40
Replacements	1	5.90
Senior resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	11	7.60
Replacements	1	-
Tourist		
Three day	1	25.90
Senior lifetime	11	559.90
Lifetime Upgrade Card	7	111.30
Replacements	1	5.90
Lake Erie Stamp	10	71.60
Lake Erie And Trout/Salmon Combo Stamp	13	193.70
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
Launch Permits	304	3,294.80
Timber Rattlesnake Tag	6	-
Annual Fishing Button	2	18.00
Totals	<u>467</u>	<u>6,160.10</u>
Disbursements to Fish and Boat Commission		<u>(6,160.10)</u>
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		<u>\$ -</u>

TREASURER
 CLARION COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,815	\$ 28,091.00
Senior citizen	1,842	6,884.00
Lifetime	<u>226</u>	<u>6,710.00</u>
Totals	<u><u>6,883</u></u>	41,685.00
Disbursements to Department of Agriculture		<u>(41,691.60)</u>
Balance due Department of Agriculture (County) per settled reports		(6.60)
Audit adjustments		<u>6.60</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u><u>\$ -</u></u>

TREASURER
 CLARION COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,669	\$ 27,119.00
Senior citizen	1,807	6,699.00
Lifetime	<u>238</u>	<u>7,350.00</u>
Totals	<u><u>6,714</u></u>	41,168.00
Disbursements to Department of Agriculture		<u>(41,168.00)</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, 2017 to December 31, 2017		<u><u>\$ -</u></u>

TREASURER
 CLARION 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	4,759	\$ 27,659.00
Senior citizen	1,863	6,863.00
Lifetime	<u>282</u>	<u>8,620.00</u>
Totals	<u><u>6,904</u></u>	43,142.00
Disbursements to Department of Agriculture		<u>(43,142.00)</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
 CLARION 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	4,843	\$ 28,369.00
Senior citizen	1,930	7,068.00
Lifetime	<u>264</u>	<u>8,310.00</u>
Totals	<u><u>7,037</u></u>	43,747.00
Disbursements to Department of Agriculture		<u>(43,747.00)</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
CLARION COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Deposit all receipts at the end of each day as required by good internal accounting controls.

During our current audit, we noted that the office complied with our recommendation.

TREASURER
CLARION COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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 Thomas J. McConnell
Treasurer

Ms. Karyn Montana
Acting Treasurer

The Honorable Theodore Tharan
Chairperson 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.