

COMPLIANCE AUDIT

Treasurer

Columbia County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2021

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

February 2023



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 Cindy Creveling
Treasurer
Columbia County
Bloomsburg, PA 17815

We have conducted a compliance audit of the Treasurer, Columbia 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.

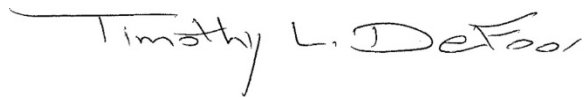
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Columbia 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 horizontal line above the first few letters.

Timothy L. DeFoor
Auditor General
January 4, 2023

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TREASURER
COLUMBIA 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.

Cindy Creveling 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
COLUMBIA 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
COLUMBIA 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	239	\$ 4,756.10
Junior	8	47.20
Junior combination	17	151.30
Senior	19	245.10
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	2	101.80
Military	17	37.30
Reserves	2	3.80
Spring Turkey	7	146.30
Mentored Youth	11	20.90
Non-resident		
Adult	4	403.60
Junior combination	1	50.90
Archery - Resident and Non-resident	180	2,862.00
Muzzleloaders - Resident and Non-resident	103	1,132.70
Antlerless deer		
Resident	8,733	51,524.70
Resident landowners	12	70.80
Non-resident	147	3,807.30
Armed forces	21	123.90
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	26	283.40
Bobcat	26	153.40
Fisher	13	76.70
River Otter	3	17.70
Adult Pheasant	21	543.90
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	20	398.00
Senior resident	2	25.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	57	165.30
Bear - Resident and Non-resident	168	2,691.20
DMAP - Resident and Non-resident	63	623.70
Replacements	63	371.70
Hunting & Trapping Digest	48	240.00
Totals	<u>10,094</u>	<u>72,642.40</u>
Disbursements to Game Commission		(72,324.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(318.00)</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
COLUMBIA 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	299	\$ 5,964.10
Junior	9	53.10
Landowner	1	3.90
Junior combination	24	213.60
Senior	17	219.30
Senior Lifetime Combo	23	2,320.70
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	23	49.70
Reserves	1	1.90
Spring Turkey	9	188.10
Mentored Youth	14	26.60
Non-resident		
Adult	13	1,311.70
Archery - Resident and Non-resident	214	3,432.60
Muzzleloaders - Resident and Non-resident	124	1,391.60
Antlerless deer		
Resident	9,422	55,589.80
Resident landowners	10	59.00
Non-resident	145	3,755.50
Armed forces	22	129.80
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	30	327.00
Bobcat	17	100.30
Fisher	6	35.40
River Otter	2	11.80
Adult Pheasant	17	440.30
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	18	358.20
Senior resident	1	12.90
Adult non-resident	2	161.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	55	165.50
Bear - Resident and Non-resident	205	3,299.50
DMAP - Resident and Non-resident	100	990.00
Replacements	84	491.60
Hunting & Trapping Digest	57	285.00
Totals	<u>11,015</u>	<u>82,065.70</u>
Disbursements to Game Commission		(81,724.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(341.00)</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
COLUMBIA 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	238	\$ 4,736.20
Junior	5	29.50
Landowner	1	3.90
Junior combination	16	142.40
Senior	15	193.50
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	12	610.80
Senior Lifetime Upgrade Combo	1	50.90
Military	18	39.20
Reserves	1	1.90
Spring Turkey	7	146.30
Mentored Adult	1	19.90
Mentored Junior & Youth	20	42.00
Non-resident		
Adult	4	403.60
Junior	1	40.90
Junior combination	2	101.80
Archery - Resident and Non-resident	176	2,798.40
Muzzleloaders - Resident and Non-resident	104	1,153.60
Antlerless deer		
Resident	10,053	59,312.70
Resident landowners	6	35.40
Non-resident	158	4,092.20
Armed forces	15	88.50
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	49	534.10
Bobcat	22	129.80
Fisher	10	59.00
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	8	219.20
Furtaker		
Adult resident	16	318.40
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	40	116.00
Bear - Resident and Non-resident	191	3,056.90
DMAP - Resident and Non-resident	73	722.70
Replacements	54	318.60
PGC Shooting Range Permit	1	30.90
Totals	<u>11,376</u>	<u>80,590.40</u>
Disbursements to Game Commission		(80,277.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(313.00)</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
COLUMBIA 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	269	\$ 5,353.10
Junior	10	59.00
Landowner	1	3.90
Junior combination	27	240.30
Senior	18	232.20
Senior Lifetime Combo	13	1,311.77
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	3	152.70
Military	18	41.20
Spring Turkey	8	167.27
Mentored Junior & Youth	19	36.10
Non-resident		
Adult	5	504.50
Junior	1	40.90
Junior combination	2	101.80
Archery - Resident and Non-resident	187	2,983.30
Muzzleloaders - Resident and Non-resident	113	1,231.70
Antlerless deer		
Resident	10,249	60,469.10
Resident landowners	7	41.30
Non-resident	148	3,833.20
Armed forces	12	70.80
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	42	457.80
Bobcat	23	135.70
Fisher	14	82.60
River Otter	2	11.80
Adult Pheasant	16	414.40
Federal Duck Stamp	8	219.20
Furtaker		
Adult resident	19	378.10
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	56	162.40
Bear - Resident and Non-resident	228	3,625.20
DMAP - Resident and Non-resident	117	1,158.30
Replacements	64	369.88
PGC Shooting Range Permit	3	92.70
Hunting & Trapping Digest	2	-
Totals	<u>11,748</u>	<u>84,422.82</u>
Disbursements to Game Commission		(84,095.82)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(327.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
COLUMBIA 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	74	\$ 1,620.60
3 Year Resident	8	511.20
5 Year Resident	3	317.70
Replacements	1	5.90
Senior resident	6	65.40
Disabled Veterans	9	5.70
Non-resident	2	103.80
Tourist		
Three day	2	51.80
Seven day	2	67.80
Senior lifetime	17	865.30
Lifetime Upgrade Card	14	152.60
Multi Year Upgrade Card	1	10.90
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	58	516.20
1 Year Trout/Salmon	12	106.80
3 Year Trout/Salmon	11	273.90
5 Year Trout/Salmon	5	204.50
10 Year Trout/Salmon	2	161.80
Launch Permits	466	4,188.70
Annual Fishing Button	19	76.00
Totals	<u>716</u>	<u>9,413.20</u>
Disbursements to Fish and Boat Commission		<u>(9,413.20)</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
COLUMBIA 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	85	\$ 1,773.90
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	3	-
Voluntary Youth	2	3.80
Senior resident	5	54.50
Disabled Veterans	6	7.60
Non-resident	1	51.90
Tourist		
Three day	1	25.90
Senior lifetime	16	859.40
Lifetime Upgrade Card	2	31.80
Multi Year Upgrade Card	1	15.90
Replacements	6	35.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	70	596.30
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	7	174.30
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	3	242.70
Launch Permits	540	5,943.00
PA Fishing Summary Booklet	37	74.00
Annual Fishing Button	14	126.00
Totals	<u>822</u>	<u>10,568.10</u>
Disbursements to Fish and Boat Commission		<u>(10,568.10)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
COLUMBIA 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	70	\$ 1,533.00
3 Year Resident	2	127.80
10 Year Resident	1	210.90
Voluntary Youth Replacements	2 3	3.80 17.70
Senior resident	4	43.60
National Guard/Armed Forces	3	5.70
Disabled Veterans	11	5.70
Tourist		
Seven day	1	33.90
Senior lifetime	9	458.10
Replacements	6	35.40
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
10 Year Lake Erie and Trout/Salmon	1	140.90
Trout/Salmon Stamp	51	453.90
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	292	3,099.40
Annual Fishing Button	5	45.00
Totals	<u>481</u>	<u>6,582.80</u>
Disbursements to Fish and Boat Commission		<u>(6,582.80)</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
COLUMBIA 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	67	\$ 1,427.70
3 Year Resident	3	191.91
5 Year Resident	4	423.88
Mentored Youth Replacements	3 1	- 5.97
Senior resident	7	76.72
National Guard/Armed Forces	1	1.97
Disabled Veterans	13	13.72
Tourist		
Seven day	1	33.97
Senior lifetime	17	815.52
Replacements	1	5.97
Lake Erie Stamp	3	8.97
Lake Erie And Trout/Salmon Combo Stamp	4	44.84
Trout/Salmon Stamp	76	663.50
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	10	249.70
5 Year Trout/Salmon	8	327.76
10 Year Trout/Salmon	2	161.94
Launch Permits	199	3,895.12
Annual Fishing Button	13	117.00
Totals	<u>435</u>	<u>8,483.96</u>
 Disbursements to Fish and Boat Commission		 <u>(8,739.77)</u>
 Balance due Fish and Boat Commission (County) per settled reports		 (255.81)
 Audit adjustments		 <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		 <u>\$ (255.81)</u>

TREASURER
COLUMBIA 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	6,243	\$ 36,039.00
Senior citizen	2,397	8,765.00
Lifetime	<u>439</u>	<u>13,210.00</u>
Totals	<u><u>9,079</u></u>	58,014.00
Disbursements to Department of Agriculture		<u>(58,004.00)</u>
Balance due Department of Agriculture (County) per settled reports		10.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ 10.00</u></u>

TREASURER
 COLUMBIA 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	5,496	\$ 31,608.00
Senior citizen	2,157	7,795.00
Lifetime	<u>486</u>	<u>14,860.00</u>
Totals	<u><u>8,139</u></u>	54,263.00
Disbursements to Department of Agriculture		<u>(54,263.00)</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
COLUMBIA 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	4,957	\$ 28,549.00
Senior citizen	1,941	7,029.00
Lifetime	<u>492</u>	<u>14,250.00</u>
Totals	<u><u>7,390</u></u>	49,828.00
Disbursements to Department of Agriculture		<u>(49,814.00)</u>
Balance due Department of Agriculture (County) per settled reports		14.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ 14.00</u></u>

TREASURER
 COLUMBIA 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	4,680	\$ 27,110.00
Senior citizen	1,882	6,838.00
Lifetime	<u>473</u>	<u>14,340.00</u>
Totals	<u><u>7,035</u></u>	48,288.00
Disbursements to Department of Agriculture		<u>(48,302.00)</u>
Balance due Department of Agriculture (County) per settled reports		(14.00)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ (14.00)</u></u>

TREASURER
COLUMBIA 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

Ms. Brenda Verner-Sterling

Chief of Licensing and Registration
Fish and Boat Commission

Mr. Bryan Burhans

Executive Director
Pennsylvania Game Commission

The Honorable Cindy Creveling

Treasurer

The Honorable Chris E. Young

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.