

# COMPLIANCE AUDIT

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## Treasurer

Indiana County, Pennsylvania

For the Period

Hunting – July 1, 2015 to June 30, 2019

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

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December 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

The Honorable Kimberly McCullough  
Treasurer  
Indiana County  
Indiana, PA 15701

We have conducted a compliance audit of the Treasurer, Indiana County, Pennsylvania (County Officer), for the license periods 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 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 periods 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, Indiana 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.



Eugene A. DePasquale  
Auditor General

November 30, 2020

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TREASURER  
INDIANA 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.

Sandra Kirkland served as Treasurer during the hunting license period July 1, 2015 to December 31, 2017, and during the fishing and dog license period January 1, 2016 to December 31, 2017.

Kimberly McCullough served as Treasurer during the hunting license period January 1, 2018 to June 30, 2019, and during the fishing and dog license period January 1, 2018 to December 31, 2019.

TREASURER  
INDIANA 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  
INDIANA 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	143	\$ 2,817.10
Junior	4	22.80
Landowner	4	14.80
Junior combination	13	113.10
Senior	12	152.40
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	20	39.00
Spring Turkey	8	165.60
Mentored Youth	9	15.30
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	76	1,203.20
Muzzleloaders - Resident and Non-resident	60	642.00
Antlerless deer		
Resident	11,668	66,507.60
Resident landowners	32	182.40
Non-resident	264	6,784.80
Non-resident landowners	1	25.70
Armed forces	20	114.00
Disabled veterans	49	279.30
Elk - Antlered and Antlerless	21	224.70
Bobcat	8	45.60
Fisher	5	28.50
River Otter	2	11.40
Federal Duck Stamp	7	190.40
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	34	91.80
Bear - Resident and Non-resident	53	832.10
DMAP - Resident and Non-resident	10	97.00
Replacements	64	360.80
Donations for the Game Commission	1	2.50
Totals	<u>12,609</u>	<u>82,180.60</u>
Disbursements to Game Commission		(81,953.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(227.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

TREASURER  
INDIANA 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	150	\$ 2,985.00
Junior	8	47.20
Landowner	6	23.40
Junior combination	15	133.50
Senior	7	90.30
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	2	101.80
Military	19	43.10
Spring Turkey	4	83.60
Mentored Youth	5	9.50
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	85	1,351.50
Muzzleloaders - Resident and Non-resident	56	620.40
Antlerless deer		
Resident	11,609	68,493.10
Resident landowners	29	171.10
Non-resident	288	7,459.20
Non-resident landowners	1	25.90
Armed forces	21	123.90
Disabled veterans	49	289.10
Elk - Antlered and Antlerless	23	250.70
Bobcat	8	47.20
Fisher	6	35.40
River Otter	2	11.80
Federal Duck Stamp	11	301.40
Furtaker		
Adult resident	18	358.20
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	46	133.40
Bear - Resident and Non-resident	52	826.80
DMAP - Resident and Non-resident	13	128.70
Replacements	46	271.40
Totals	<u>12,592</u>	<u>85,630.30</u>
Disbursements to Game Commission		(85,391.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(239.00)</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, 2016 to June 30, 2017		<u>\$ -</u>



TREASURER  
INDIANA 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	134	\$ 2,660.70
Junior	4	23.60
Landowner	4	15.60
Junior combination	13	115.70
Senior	8	103.20
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	9	458.10
Military	18	41.20
Spring Turkey	9	188.10
Mentored Youth	8	15.20
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	89	1,415.10
Muzzleloaders - Resident and Non-resident	45	500.50
Antlerless deer		
Resident	11,548	68,133.20
Resident landowners	29	171.10
Non-resident	288	7,459.20
Non-resident landowners	1	25.90
Armed forces	16	94.40
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	23	250.70
Bobcat	8	47.20
Fisher	6	35.40
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	10	199.00
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	27	78.30
Bear - Resident and Non-resident	49	779.10
DMAP - Resident and Non-resident	9	89.10
Replacements	54	318.60
Hunting & Trapping Digest	46	230.00
Totals	<u>12,537</u>	<u>85,185.00</u>
Disbursements to Game Commission		(84,963.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(222.00)</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  
INDIANA 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	96	\$ 1,910.40
Junior	2	11.80
Landowner	2	7.80
Junior combination	9	80.10
Senior	6	77.40
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	2	101.80
Military	22	53.80
Reserves	2	3.80
Spring Turkey	12	250.80
Mentored Youth	3	5.70
Non-resident		
Adult	1	100.90
Junior	1	40.90
Seven day	1	30.90
Archery - Resident and Non-resident	74	1,176.60
Muzzleloaders - Resident and Non-resident	37	403.30
Antlerless deer		
Resident	13,407	79,101.30
Resident landowners	27	159.30
Non-resident	319	8,262.10
Armed forces	16	94.40
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	18	196.20
Bobcat	10	59.00
Fisher	8	47.20
River Otter	1	5.90
Adult Pheasant	6	155.40
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	7	139.30
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	24	69.60
Bear - Resident and Non-resident	42	667.80
DMAP - Resident and Non-resident	22	217.80
Replacements	64	377.60
Hunting & Trapping Digest	41	205.00
Donations for the Game Commission	1	1.00
Totals	<u>14,347</u>	<u>95,173.50</u>
Disbursements to Game Commission		(94,975.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(198.00)</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  
INDIANA 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	59	\$ 1,281.30
3 Year Resident	1	63.70
Voluntary Youth	5	8.50
Senior resident	4	43.00
National Guard/Armed Forces	2	3.40
Disabled Veterans	20	13.60
Non-resident	3	155.10
Three day	1	25.90
Senior lifetime	10	552.20
Lifetime Upgrade Card	15	161.10
Replacements	5	28.50
Lake Erie Stamp	7	42.00
Lake Erie And Trout/Salmon Combo Stamp	17	249.90
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	53	461.90
1 Year Trout/Salmon	15	157.00
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Launch Permits	12	102.80
Annual Fishing Button	13	52.00
Totals	<u>245</u>	<u>3,510.00</u>
Disbursements to Fish and Boat Commission		<u>(3,510.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER  
INDIANA 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	54	\$ 1,182.60
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	8	-
Senior resident	5	54.50
Replacements	1	5.90
National Guard/Armed Forces	2	3.80
Disabled Veterans	21	15.20
Replacements	2	-
Tourist		
Three day	1	25.90
Senior lifetime	14	757.60
Lifetime Upgrade Card	12	130.80
Replacements	4	23.60
Lake Erie Stamp	9	62.70
Lake Erie And Trout/Salmon Combo Stamp	18	268.20
1 Year Lake Erie and Trout/Salmon	1	14.90
3 Year Lake Erie and Trout/Salmon	1	42.90
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	41	364.90
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	26	202.70
Annual Fishing Button	12	53.00
Totals	<u>255</u>	<u>3,834.90</u>
Disbursements to Fish and Boat Commission		<u>(3,834.90)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
INDIANA 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	57	\$ 1,248.30
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	6	-
Replacements	2	11.80
Senior resident	2	21.80
National Guard/Armed Forces	3	5.70
Disabled Veterans	14	17.10
Replacements	2	-
Non-resident	2	103.80
Senior lifetime	15	808.50
Lifetime Upgrade Card	14	152.60
Replacements	4	23.60
Lake Erie Stamp	9	62.70
Lake Erie And Trout/Salmon Combo Stamp	13	193.70
Trout/Salmon Stamp	54	480.60
1 Year Trout/Salmon	25	222.50
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	2	161.80
Launch Permits	24	198.80
Annual Fishing Button	18	72.00
Totals	<u>276</u>	<u>4,225.30</u>
Disbursements to Fish and Boat Commission		<u>(4,225.30)</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  
INDIANA 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	57	\$ 1,248.30
5 Year Resident	1	105.90
Mentored Youth	5	-
Voluntary Youth	2	3.80
Venomous Snake	6	185.40
Replacements	1	5.90
Senior resident	5	54.50
Disabled Veterans	19	26.60
Replacements	4	-
Non-resident	2	103.80
Seven day	1	33.90
Senior lifetime	11	559.90
Lifetime Upgrade Card	7	111.30
Replacements	3	17.70
Donations for the Fish and Boat Commission	1	5.00
Lake Erie Stamp	3	23.80
Lake Erie And Trout/Salmon Combo Stamp	14	208.60
Trout/Salmon Stamp	55	489.50
1 Year Trout/Salmon	15	133.50
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	2	161.80
Voluntary Permits	1	25.90
Launch Permits	34	383.30
Timber Rattlesnake Tag	6	-
Annual Fishing Button	9	81.00
Totals	<u>266</u>	<u>4,051.20</u>
Disbursements to Fish and Boat Commission		<u>(4,051.20)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
 INDIANA 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	10,197	\$ 60,089.00
Senior citizen	3,410	13,138.00
Lifetime	<u>450</u>	<u>14,490.00</u>
Totals	<u><u>14,057</u></u>	87,717.00
Disbursements to Department of Agriculture		<u>(87,717.00)</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, 2016 to December 31, 2016		<u><u>\$ -</u></u>

TREASURER  
 INDIANA 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	9,605	\$ 56,545.00
Senior citizen	3,339	12,861.00
Lifetime	<u>592</u>	<u>18,770.00</u>
Totals	<u><u>13,536</u></u>	88,176.00
Disbursements to Department of Agriculture		<u>(88,176.00)</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  
INDIANA 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>Department of Agriculture</u>
Individual	9,235	\$ 54,211.00
Senior citizen	3,295	12,689.00
Lifetime	<u>637</u>	<u>20,010.00</u>
Totals	<u><u>13,167</u></u>	86,910.00
Disbursements to Department of Agriculture		<u>(86,910.00)</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  
 INDIANA 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	9,286	\$ 54,574.00
Senior citizen	3,265	12,497.00
Lifetime	<u>652</u>	<u>20,470.00</u>
Totals	<u><u>13,203</u></u>	87,541.00
Disbursements to Department of Agriculture		<u>(87,541.00)</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  
INDIANA 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 Kimberly McCullough**  
Treasurer

**The Honorable R. Michael Keith**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).