

COMPLIANCE AUDIT

Treasurer

Jefferson County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

Fishing and Dog - January 1, 2017 to
December 31, 2020

February 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Honorable James VanSteenberg
Treasurer
Jefferson County
Brookville, PA 15825

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

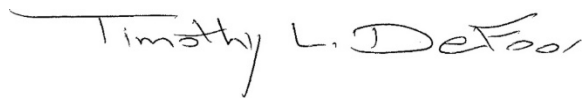
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 period 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, Jefferson 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, flowing style.

Timothy L. DeFoor
Auditor General
January 26, 2022

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TREASURER
JEFFERSON COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 2016 through 2019 were remitted weekly through an electronic funds transfer program.

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

The proceeds from the sale of dog licenses for the license years 2017 through 2020 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.

James VanSteenberg served as Treasurer during the hunting license period July 1, 2016 to June 30, 2020 and during the fishing and dog license period January 1, 2017 to December 31, 2020.

TREASURER
JEFFERSON COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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
JEFFERSON 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	318	\$ 6,328.20
Junior	18	106.20
Landowner	6	23.40
Junior combination	43	382.70
Senior	17	219.30
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	9	458.10
Senior Lifetime Upgrade Combo	4	203.60
Military	33	69.70
Spring Turkey	29	606.10
Mentored Adult	1	19.90
Mentored Youth	27	51.30
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	179	2,886.10
Muzzleloaders - Resident and Non-resident	137	1,523.30
Antlerless deer		
Resident	11,033	65,094.70
Resident landowners	50	295.00
Non-resident	351	9,090.90
Non-resident landowners	2	51.80
Armed forces	36	212.40
Disabled veterans	24	141.60
Elk - Antlered and Antlerless	41	446.90
Bobcat	22	129.80
Fisher	26	153.40
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	38	756.20
Migratory - Resident and Non-resident	44	127.60
Bear - Resident and Non-resident	131	2,082.90
DMAP - Resident and Non-resident	31	306.90
Replacements	48	283.20
Totals	<u>12,730</u>	<u>94,618.50</u>
Disbursements to Game Commission		(94,290.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(328.00)</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
JEFFERSON 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	334	\$ 6,646.60
Junior	17	100.30
Landowner	7	27.30
Junior combination	52	462.80
Senior	17	219.30
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	4	203.60
Military	30	68.00
Spring Turkey	20	418.00
Mentored Adult	1	19.90
Mentored Youth	29	55.10
Non-resident		
Adult	15	1,513.50
Archery - Resident and Non-resident	172	2,804.80
Muzzleloaders - Resident and Non-resident	125	1,382.50
Antlerless deer		
Resident	11,268	66,481.20
Resident landowners	55	324.50
Non-resident	416	10,774.40
Non-resident landowners	2	51.80
Armed forces	26	153.40
Disabled veterans	25	147.50
Elk - Antlered and Antlerless	47	512.30
Bobcat	21	123.90
Fisher	22	129.80
Adult Pheasant	23	595.70
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	30	597.00
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	29	84.10
Bear - Resident and Non-resident	139	2,230.10
DMA P - Resident and Non-resident	68	673.20
Replacements	61	359.90
Hunting & Trapping Digest	70	350.00
Totals	<u>13,136</u>	<u>98,262.90</u>
Disbursements to Game Commission		(97,920.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(342.00)</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
JEFFERSON 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	302	\$ 6,009.80
Junior	10	59.00
Landowner	8	31.20
Junior combination	45	400.50
Senior	19	245.10
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	2	101.80
Military	27	60.30
Spring Turkey	26	543.40
Mentored Youth	24	45.60
Non-resident		
Adult	16	1,614.40
Archery - Resident and Non-resident	176	2,858.40
Muzzleloaders - Resident and Non-resident	111	1,229.90
Antlerless deer		
Resident	10,898	64,298.20
Resident landowners	46	271.40
Non-resident	403	10,437.70
Non-resident landowners	2	51.80
Armed forces	24	141.60
Disabled veterans	28	165.20
Elk - Antlered and Antlerless	51	555.90
Bobcat	23	135.70
Fisher	23	135.70
Adult Pheasant	12	310.80
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	27	537.30
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	33	95.70
Bear - Resident and Non-resident	137	2,198.30
DMAP - Resident and Non-resident	414	4,198.60
Replacements	58	342.20
Hunting & Trapping Digest	55	275.00
Totals	<u>13,017</u>	<u>98,102.30</u>
Disbursements to Game Commission		(97,780.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(322.00)</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
JEFFERSON 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	317	\$ 6,308.30
Junior	8	47.20
Landowner	6	23.40
Junior combination	36	320.40
Senior	17	219.30
Senior Lifetime Combo	18	1,816.20
Senior Lifetime Hunting	14	712.60
Senior Lifetime Upgrade Combo	2	101.80
Military	30	67.00
Spring Turkey	17	355.30
Mentored Junior & Youth	26	57.40
Non-resident		
Adult	23	2,320.70
Junior combination	2	101.80
Mentored Adult	1	100.90
Archery - Resident and Non-resident	178	2,920.20
Muzzleloaders - Resident and Non-resident	117	1,295.30
Antlerless deer		
Resident	10,812	63,790.80
Resident landowners	42	247.80
Non-resident	463	11,991.70
Non-resident landowners	3	77.70
Armed forces	26	153.40
Disabled veterans	32	188.80
Elk - Antlered and Antlerless	66	719.40
Bobcat	21	123.90
Fisher	16	94.40
Adult Pheasant	11	284.90
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	22	437.80
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	27	81.30
Bear - Resident and Non-resident	162	2,575.80
DMA P - Resident and Non-resident	706	7,264.40
Replacements	49	285.10
Totals	<u>13,276</u>	<u>105,200.40</u>
Disbursements to Game Commission		(104,873.40)
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		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
JEFFERSON 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</u>
Resident	103	\$ 2,255.70
3 Year Resident	3	191.70
5 Year Resident	2	211.80
Mentored Youth	3	-
Voluntary Youth	3	5.70
Replacements	1	5.90
Senior resident	8	87.20
Disabled Veterans	9	7.60
Replacements	2	5.90
Non-resident	1	51.90
Tourist		
One day	1	25.90
Three day	6	155.40
Seven day	2	67.80
Senior lifetime	11	559.90
Lifetime Upgrade Card	4	43.60
Replacements	6	35.40
Lake Erie Stamp	10	68.70
Lake Erie And Trout/Salmon Combo Stamp	16	238.40
Trout/Salmon Stamp	97	863.30
1 Year Trout/Salmon	18	160.20
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	1	80.90
Replacements	1	5.90
Launch Permits	2	19.90
Annual Fishing Button	9	41.00
Totals	<u>328</u>	<u>5,477.80</u>
Disbursements to Fish and Boat Commission		<u>(5,477.80)</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
JEFFERSON 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	126	\$ 2,759.40
3 Year Resident	1	63.90
Mentored Youth	2	-
Voluntary Youth	5	9.50
Replacements	2	11.80
Senior resident	9	98.10
Disabled Veterans	8	9.50
Non-resident	3	155.70
Tourist		
One day	2	51.80
Three day	3	77.70
Seven day	1	33.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	3	32.70
Multi Year Upgrade Card	-	-
Replacements	4	23.60
Lake Erie Stamp	7	56.50
Lake Erie And Trout/Salmon Combo Stamp	22	327.80
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	112	996.80
1 Year Trout/Salmon	20	178.00
3 Year Trout/Salmon	3	74.70
Launch Permits	12	119.40
Annual Fishing Button	18	72.00
Totals	<u>368</u>	<u>5,399.30</u>
Disbursements to Fish and Boat Commission		<u>(5,399.30)</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
JEFFERSON 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	98	\$ 2,146.20
Mentored Youth	8	-
Voluntary Youth	8	15.20
Venomous Snake	7	216.30
Senior resident	12	130.80
One day resident	1	10.90
National Guard/Armed Forces	2	3.80
Disabled Veterans	13	13.30
Replacements	1	-
Non-resident	5	259.50
Tourist		
One day	1	25.90
Seven day	2	67.80
Senior lifetime	12	700.80
Lifetime Upgrade Card	2	31.80
Replacements	10	59.00
Lake Erie Stamp	12	89.40
Lake Erie And Trout/Salmon Combo Stamp	20	298.00
Trout/Salmon Stamp	96	854.40
1 Year Trout/Salmon	23	204.70
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Voluntary Permits	1	10.90
Timber Rattlesnake Tag	7	-
PA Fishing Summary Booklet	27	54.00
Annual Fishing Button	12	108.00
Totals	<u>386</u>	<u>5,522.10</u>
Disbursements to Fish and Boat Commission		<u>(5,522.10)</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
JEFFERSON 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	54	\$ 1,182.60
3 Year Resident	1	63.90
Labor Day	1	1.90
Venomous Snake	5	154.50
Replacements	1	5.90
Senior resident	5	54.50
Disabled Veterans	6	7.60
Replacements	1	-
Non-resident	4	207.60
Tourist		
Three day	1	25.90
Senior lifetime	12	655.80
Replacements	5	29.50
Lake Erie Stamp	13	92.50
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	13	193.70
Trout/Salmon Stamp	52	462.80
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
Replacements	1	5.90
Launch Permits	8	85.60
Timber Rattlesnake Tag	5	-
Annual Fishing Button	5	45.00
Totals	<u>215</u>	<u>3,615.00</u>
Disbursements to Fish and Boat Commission		<u>(3,615.00)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
JEFFERSON 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	5,957	\$ 35,033.00
Senior citizen	2,118	8,042.00
Lifetime	<u>353</u>	<u>11,260.00</u>
Totals	<u><u>8,428</u></u>	54,335.00
Disbursements to Department of Agriculture		<u>(54,337.00)</u>
Balance due Department of Agriculture (County) per settled reports		(2.00)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ (2.00)</u></u>

TREASURER
JEFFERSON 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	5,888	\$ 34,654.00
Senior citizen	2,148	8,170.00
Lifetime	<u>365</u>	<u>11,480.00</u>
Totals	<u><u>8,401</u></u>	54,304.00
Disbursements to Department of Agriculture		<u>(54,304.00)</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
JEFFERSON 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	5,590	\$ 32,882.00
Senior citizen	2,082	7,850.00
Lifetime	<u>422</u>	<u>13,360.00</u>
Totals	<u><u>8,094</u></u>	54,092.00
Disbursements to Department of Agriculture		<u>(54,092.00)</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
JEFFERSON 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	5,166	\$ 30,266.00
Senior citizen	2,034	7,644.00
Lifetime	<u>436</u>	<u>13,650.00</u>
Totals	<u><u>7,636</u></u>	51,560.00
Disbursements to Department of Agriculture		<u>(51,560.00)</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
JEFFERSON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 James VanSteenberg
Treasurer

The Honorable John D. Matson
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.