

COMPLIANCE AUDIT

Licensing Department

Luzerne County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2021

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

August 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Jennifer Pecora
Division Head of Administrative Services
Luzerne County
Wilkes Barre, PA 18711

We have conducted a compliance audit of the Licensing Department, Luzerne 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.

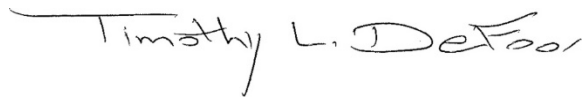
Based on our audit procedures, we conclude that, for the license period identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the findings listed below and discussed later in this report.

- Inadequate Accountability Over Funds Held In Escrow.
- Missing Dog Licenses.

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, the 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 and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Licensing Department, Luzerne 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 name.

Timothy L. DeFoor
Auditor General
August 1, 2023

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LICENSING DEPARTMENT
LUZERNE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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 2018 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.

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.

LICENSING DEPARTMENT
LUZERNE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Luzerne County adopted a Home Rule Charter effective January 2, 2012. The position of an officeholder for the Treasurer's Office was eliminated with the adoption of a Home Rule Charter. An appointed County Manager oversees all functions of the formerly elected Luzerne County row offices. The Treasurer's Office function is under the Luzerne County's Office of Budget and Finance and the licensing department is supervised by the Head of Administrative Services.

Brian Swetz served as Division Head of the Office of Budget and Finance for the period January 1, 2018 to December 31, 2021.

David Parsnik served as Division Head of Administrative Services for the period January 1, 2018 to September 30, 2021.

Angela Gavek served as Acting Division Head of Administrative Services for the period October 1, 2021 to December 31, 2021.

LICENSING DEPARTMENT
 LUZERNE 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	27	\$ 537.30
Junior	1	5.90
Junior combination	2	17.80
Senior	3	38.70
Senior Lifetime Hunting	1	50.90
Military	35	80.50
Spring Turkey	4	83.60
Mentored Youth	2	3.80
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	54	858.60
Muzzleloaders - Resident and Non-resident	30	327.00
Antlerless deer		
Resident	12,157	71,726.30
Resident landowners	2	11.80
Non-resident	129	3,341.10
Armed forces	32	188.80
Disabled veterans	112	660.80
Elk - Antlered and Antlerless	2	21.80
Bobcat	2	11.80
Adult Pheasant	6	155.40
Federal Duck Stamp	1	27.40
Migratory - Resident and Non-resident	13	37.70
Bear - Resident and Non-resident	34	540.60
DMAP - Resident and Non-resident	6	84.40
Replacements	36	212.40
Hunting & Trapping Digest	1	5.00
Totals	<u>12,694</u>	<u>79,231.20</u>
Disbursements to Game Commission		(79,095.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(136.00)</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>

LICENSING DEPARTMENT
 LUZERNE 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	24	\$ 477.60
Junior	3	17.70
Senior	1	12.90
Senior Lifetime Combo	1	100.90
Military	37	82.30
Spring Turkey	3	62.70
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	70	1,113.00
Muzzleloaders - Resident and Non-resident	29	316.10
Antlerless deer		
Resident	13,515	79,738.50
Resident landowners	2	11.80
Non-resident	167	4,325.30
Armed forces	33	194.70
Disabled veterans	132	778.80
Elk - Antlered and Antlerless	5	54.50
Bobcat	2	11.80
Adult Pheasant	4	103.60
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	1	19.90
Migratory - Resident and Non-resident	13	37.70
Bear - Resident and Non-resident	35	556.50
Replacements	47	277.30
Totals	<u>14,134</u>	<u>88,488.10</u>
Disbursements to Game Commission		(88,345.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(143.00)</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>

LICENSING DEPARTMENT
 LUZERNE 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	17	\$ 338.30
Junior combination	2	17.80
Senior	1	12.90
Military	29	69.10
Spring Turkey	3	62.70
Mentored Junior & Youth	3	5.70
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	83	1,319.70
Muzzleloaders - Resident and Non-resident	33	359.70
Antlerless deer		
Resident	14,001	82,605.90
Resident landowners	1	5.90
Non-resident	164	4,247.60
Armed forces	33	194.70
Disabled veterans	136	802.40
Bobcat	1	5.90
Adult Pheasant	7	181.30
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	2	39.80
Migratory - Resident and Non-resident	15	43.50
Bear - Resident and Non-resident	44	699.60
DMAP - Resident and Non-resident	2	19.80
Replacements	43	253.70
Totals	<u>14,625</u>	<u>91,496.50</u>
Disbursements to Game Commission		(91,343.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(153.00)</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, 2020 to June 30, 2021		<u>\$ -</u>

LICENSING DEPARTMENT
 LUZERNE 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	33	\$ 722.70
Replacements	1	5.90
Senior resident	5	54.50
National Guard/Armed Forces	5	9.50
Disabled Veterans	36	26.60
Replacements	3	-
Senior lifetime	3	152.70
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	32	284.80
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	3	12.00
Totals	<u>130</u>	<u>1,364.80</u>
Disbursements to Fish and Boat Commission		<u>(1,364.80)</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, 2018 to December 31, 2018		<u>\$ -</u>

LICENSING DEPARTMENT
 LUZERNE 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	17	\$ 372.30
5 Year Resident	1	105.90
Mentored Youth	2	-
Venomous Snake Replacements	2	30.90
	2	11.80
Senior resident	4	43.60
National Guard/Armed Forces	3	5.70
Disabled Veterans	39	26.60
Replacements	12	6
Senior lifetime	3	152.70
Replacements	3	17.70
Trout/Salmon Stamp	19	169.10
1 Year Trout/Salmon	3	26.70
5 Year Trout/Salmon	1	40.90
PA Fishing Summary Booklet	2	4.00
Annual Fishing Button	2	18.00
Totals	<u>115</u>	<u>1,031.80</u>
Disbursements to Fish and Boat Commission		<u>(1,031.80)</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, 2019 to December 31, 2019		<u>\$ -</u>

LICENSING DEPARTMENT
 LUZERNE 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	7	\$ 153.30
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	3	5.70
Disabled Veterans	27	17.10
Replacements	8	-
Senior lifetime	1	50.90
Replacements	1	5.90
Trout/Salmon Stamp	16	142.40
1 Year Trout/Salmon	5	44.50
Totals	<u>71</u>	<u>447.50</u>
Disbursements to Fish and Boat Commission		<u>(447.50)</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>

LICENSING DEPARTMENT
 LUZERNE 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	13	\$ 285.54
3 Year Resident	1	63.97
Senior resident	5	54.85
National Guard/Armed Forces	2	3.94
Disabled Veterans	28	23.64
Replacements	14	-
Senior lifetime	5	254.85
Replacements	2	11.94
Lake Erie Stamp	1	6.00
Trout/Salmon Stamp	23	206.31
3 Year Trout/Salmon	2	49.94
Totals	<u>96</u>	<u>960.98</u>
Disbursements to Fish and Boat Commission		<u>(960.98)</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, 2021 to December 31, 2021		<u>\$ -</u>

LICENSING DEPARTMENT
 LUZERNE 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	24,887	\$ 140,487.00
Senior citizen	8,822	31,038.00
Lifetime	<u>1,287</u>	<u>38,020.00</u>
Totals	<u><u>34,996</u></u>	209,545.00
Disbursements to Department of Agriculture		<u>(209,545.00)</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>

LICENSING DEPARTMENT
 LUZERNE 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	21,285	\$ 119,663.00
Senior citizen	8,014	28,046.00
Lifetime	<u>1,116</u>	<u>32,880.00</u>
Totals	<u><u>30,415</u></u>	180,589.00
Disbursements to Department of Agriculture		<u>(180,589.00)</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>

LICENSING DEPARTMENT
 LUZERNE 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	18,969	\$ 106,843.00
Senior citizen	7,083	24,705.00
Lifetime	<u>914</u>	<u>26,380.00</u>
Totals	<u><u>26,966</u></u>	157,928.00
Disbursements to Department of Agriculture		<u>(157,928.00)</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>

LICENSING DEPARTMENT
 LUZERNE 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	18,120	\$ 102,540.00
Senior citizen	6,890	24,086.00
Lifetime	<u>1,020</u>	<u>30,290.00</u>
Totals	<u><u>26,030</u></u>	156,916.00
Disbursements to Department of Agriculture		<u>(156,916.00)</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, 2021 to December 31, 2021		<u><u>\$ -</u></u>

LICENSING DEPARTMENT
LUZERNE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding No. 1 - Inadequate Accountability Over Funds Held in Escrow

Our audit disclosed that there was inadequate accountability over funds held in escrow. As of December 31, 2021, recorded obligations in the checking account exceeded funds on hand by \$7,131.46. In addition, the checking account included \$15,000 that was identified as a loan from the General Fund to the License Fee Account dated October 7, 2019. We were informed that the total amount is due back to the General Fund. The office was unable to provide a reason for the loan.

Good internal accounting control procedures ensure that the ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

Without a good system of internal controls over funds held in escrow, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to establish and implement an adequate system of internal controls over funds held in escrow.

Recommendations

We recommend that the office attempt to identify the cash shortage associated with the office bank account and take appropriate action. We also recommend that the office should ensure that reconciled cash equals unpaid obligations monthly.

Management's Response

The County Officer responded as follows:

We have identified several contributing factors to the finding. Our accounting system breaks the payments down by percentages in 4/10 decimal place. Because of this, the fees are not distributed properly in the general ledger. We also collect payments from outside sources for dog licenses. These entities do not turn their funds over to the County in a timely manner, however, the State still pulls their fees regularly.

LICENSING DEPARTMENT
LUZERNE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding No. 1 - Inadequate Accountability Over Funds Held in Escrow (Continued)

Auditor's Conclusion

We acknowledge the office's concerns regarding the collection of fees. However, the failure to implement the recommended procedures increases the potential for funds to be lost or misappropriated. During our next audit, we will determine if the office complied with our recommendations.

LICENSING DEPARTMENT
LUZERNE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding No. 2 - Missing Dog Licenses

The office was unable to locate dog licenses as described below for the period January 1, 2020 to December 31, 2020:

- There were 545 unissued regular dog licenses ranging in value from \$2,725 to \$3,815 that could not be located.
- There were 335 unissued senior dog licenses ranging in value from \$1,005 to \$1,675 that could not be located.

Good internal accounting controls require that all licenses received for the year are properly accounted for and unissued licenses retained. In addition, all documentation should be kept until audited by the Department of Auditor General.

Without a good system of internal controls over unissued licenses, the potential for loss or misappropriation of funds is increased. The office stated that one of the county's satellite locations selling dog licenses failed to return unissued licenses back to the office.

Recommendation

We recommend that the office establish and implement procedures to ensure that all records are properly accounted for and maintained, including unissued licenses.

Management's Response

The County Officer responded as follows:

The unaccounted-for dog licenses for 2020 was the result of a satellite office disposing of the unused licenses. The office closed during the Covid-19 Pandemic, and upon reopening, disposed of the unissued licenses instead of properly returning them to Luzerne County.

Auditor's Conclusion

During our next audit, we will determine if the office complied with our recommendation.

LICENSING DEPARTMENT
LUZERNE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement procedures to ensure that all records are properly accounted for and maintained, including voided licenses.

During our current audit, we noted that the office retained voided licenses.

LICENSING DEPARTMENT
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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
Department of Agriculture

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

Ms. Brenda Verner-Sterling
Chief of Licensing and Registration
Fish and Boat Commission

Ms. Laura Beers
Office Manager
Luzerne County

Ms. Jennifer Pecora
Division Head of Administrative Services
Luzerne County

LICENSING DEPARTMENT
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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 (Continued):

Mr. Brian Swetz
Division Head of Budget & Financial Services
Luzerne County

The Honorable Walter Griffith, Jr.
Controller
Luzerne County

Ms. Romilda Crocamo
County Manager
Luzerne County

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.