COMPLIANCE AUDIT

Treasurer

Potter County, Pennsylvania For the Period Hunting - July 1, 2018 to June 30, 2022 Fishing and Dog - January 1, 2019 to December 31, 2022

January 2024



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 Krista M. Miller Treasurer Potter County Coudersport, PA 16915

We have conducted a compliance audit of the Treasurer, Potter 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, the 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, 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 County Officer's management. We appreciate the courtesy extended to us by the Potter County Treasurer 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.

Timothy L. Detaor

Timothy L. DeFoor Auditor General December 12, 2023

CONTENTS

Background1
Summaries Of Receipts And Disbursements:
Hunting License Sales:
For The License Period July 1, 2018 To June 30, 2019
Fishing License Sales:
For The License Period January 1, 2019 To December 31, 2019
Dog License Sales:
For The License Period January 1, 2019 To December 31, 201911For The License Period January 1, 2020 To December 31, 202012For The License Period January 1, 2021 To December 31, 202113For The License Period January 1, 2022 To December 31, 202214
Report Distribution

Page

TREASURER POTTER COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2019 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 through 2022 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:

License Type	Licensing Agency	License Period
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.

Krista M. Miller served as Treasurer during the hunting license period July 1, 2018 to June 30, 2022, and during the fishing and dog license period January 1, 2019 to December 31, 2022.

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.

TREASURER POTTER COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

License Type	Licenses Sold	Amount Due Game Commission	
Resident			
Adult	793	\$	15,780.70
Junior	29		171.10
Landowner	2		7.80
Junior combination	109		970.10
Senior	45		580.50
Senior Lifetime Combo	13		1,311.70
Senior Lifetime Hunting	15		763.50
Senior Lifetime Upgrade Combo	1		50.90
Military	15		28.50
Reserves	1		1.90
Spring Turkey	35		731.50
Mentored Adult	2		39.80
Mentored Youth	67		127.30
Non-resident			
Adult	80		8,072.00
Junior	3		122.70
Junior combination	3		152.70
Seven day	3		92.70
•			
Mentored Adult	1		100.90
Archery - Resident and Non-resident	478		7,910.20
Muzzleloaders - Resident and Non-resident	239		2,675.10
Antlerless deer	6 4 0 e		
Resident	6,185		36,491.50
Resident landowners	12		70.80
Non-resident	550		14,245.00
Non-resident landowners	2		51.80
Armed forces	17		100.30
Disabled veterans	38		224.20
Elk - Antlered and Antlerless	39		425.10
Bobcat	76		448.40
Fisher	35		206.50
River Otter	3		17.70
Adult Pheasant	36		932.40
Federal Duck Stamp	15		411.00
Furtaker			
Adult resident	83		1,651.70
Adult non-resident	3		242.70
Disabled veterans	3		5.70
Migratory - Resident and Non-resident	74		217.60
Bear - Resident and Non-resident			
DMAP - Resident and Non-resident	485		8,151.50
	338		3,571.20
Replacements	85		489.50
Hunting & Trapping Digest	46		230.00
Totals	10,059		107,876.20
Disbursements to Game Commission			(107,429.20)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			(447.00)
Balance due Game Commission (County)		-	· · · · · · ·
per settled reports			-
Audit adjustments			-
Adjusted balance due Game Commission (County)			
for the license period July 1, 2018 to June 30, 2019		\$	-
1 v ·			

TREASURER POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

	Licenses		mount Due
<u>License Type</u>	Sold	Gan	e Commission
Resident			
Adult	828	\$	16,477.20
Junior	22	•	129.80
Landowner	3		11.70
Junior combination	114		1,014.60
Senior	41		528.90
Senior Lifetime Combo	15		1,513.50
Senior Lifetime Hunting	9		458.10
Senior Lifetime Upgrade Combo	2		101.80
Military	10		19.00
Spring Turkey	13		271.70
Mentored Adult	1		19.90
Mentored Junior & Youth	82		175.80
Non-resident	02		175.00
Adult	82		8,273.80
Junior	4		163.60
Junior combination	4		203.60
Seven day	4		123.60
Spring Turkey	- 1		40.90
Mentored Junior	1		40.90
Archery - Resident and Non-resident	532		8,758.80
Muzzleloaders - Resident and Non-resident	245		2,780.50
Antlerless deer	245		2,780.30
Resident	6,021		35,523.90
Resident landowners	12		70.80
Non-resident	583		15,099.70
Non-resident landowners	383		
	-		103.60
Armed forces	11		64.90
Disabled veterans	41		241.90
Elk - Antlered and Antlerless	83		904.70
Bobcat	75		442.50
Fisher	46		271.40
River Otter	1		5.90
Adult Pheasant	39		1,010.10
Federal Duck Stamp	7		191.80
Furtaker			1 500 00
Adult resident	77		1,532.30
Senior resident	2		25.80
Adult non-resident	2		161.80
Disabled veterans	4		7.60
Migratory - Resident and Non-resident	69		206.10
Bear - Resident and Non-resident	566		9,539.40
DMAP - Resident and Non-resident	412		4,578.80
Replacements	72		416.80
Donations for the Game Commission	1		10.00
Totals	10,141		111,517.50
Disbursements to Game Commission			(111,061.50)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			(456.00)
Balance due Game Commission (County)			· / /
per settled reports			-
Audit adjustments			-
Adjusted balance due Game Commission (County)			
for the license period July 1, 2019 to June 30, 2020		\$	-

TREASURER POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

License Type	Licenses Sold	Amount Due Game Commission	
Resident	5 0 (٨	
Adult	724	\$	14,407.74
Junior	17		100.30
Landowner	3		11.70
Junior combination	90		801.00
Senior	36		464.40
Senior Lifetime Combo	29		2,926.10
Senior Lifetime Hunting	9		458.10
Senior Lifetime Upgrade Combo	1		50.90
Military	18		34.27
Spring Turkey	32		669.99
Mentored Adult	3		59.70
Mentored Junior & Youth	92		199.08
Non-resident			
Adult	66		6,659.54
Junior	4		163.60
Junior combination	2		101.80
Seven day	2		61.80
Mentored Adult	1		100.90
Archery - Resident and Non-resident	489		8,085.10
Muzzleloaders - Resident and Non-resident	219		2,457.10
Antlerless deer			
Resident	6,349		37,459.10
Resident landowners	12		70.80
Non-resident	563		14,581.70
Non-resident landowners	2		51.80
Armed forces	11		64.90
Disabled veterans	36		212.40
Elk - Antlered and Antlerless	82		893.80
Bobcat	65		383.50
Fisher	43		253.70
River Otter	1		5.90
Adult Pheasant	39		1,010.10
Federal Duck Stamp	12		328.80
Furtaker			
Adult resident	67		1,333.30
Adult non-resident	1		80.90
Disabled veterans	4		7.60
Migratory - Resident and Non-resident	69		206.10
Bear - Resident and Non-resident	528		8,855.20
DMAP - Resident and Non-resident	308		3,099.20
Replacements	70		409.63
Hunting & Trapping Digest	11		-
Totals	10,110		107,121.55
Disbursements to Game Commission			(106,703.35)
Credits taken for licenses issued for Disabled Veterans and			(100,700.00)
Senior Lifetime Hunt renewals			(418.20)
Balance due Game Commission (County)			(110120)
per settled reports			-
Audit adjustments			_
Adjusted balance due Game Commission (County)			
for the license period July 1, 2020 to June 30, 2021		\$	-
neense pensasaa, 1, 2020 to suite 50, 2021			

TREASURER POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

License Type	Licenses Sold		Amount Due ne Commission
Resident Adult	755	\$	15 077 25
Junior		Э	15,077.35
	20		119.40
Landowner	2		7.94
Junior combination	84		753.48
Senior	31		402.07
Senior Lifetime Hunting	14		713.58
Senior Lifetime Combo	17		1,716.49
Senior Lifetime Upgrade Combo	8		407.76
Military	20		39.40
Reserves	2		3.94
Spring Turkey	24		503.28
Mentored Adult	2		39.94
Mentored Junior & Youth	109		262.73
Non-resident			
Adult	85		8,582.45
Junior	2		81.94
Junior combination	3		152.91
Seven day	2		61.94
Spring Turkey	3		122.91
Mentored Adult	1		100.97
Mentored Junior	1		40.97
Archery - Resident and Non-resident	541		9,099.77
Muzzleloaders - Resident and Non-resident	256		2,998.32
Antlerless deer			
Resident	5,844		34,888.68
Resident landowners	11		65.67
Non-resident	593		15,400.21
Non-resident landowners	4		103.88
Armed forces	18		107.46
Disabled veterans	30		179.10
Elk - Antlered and Antlerless	97		1,064.09
Bobcat	86		513.42
Fisher	55		328.35
River Otter	4		23.88
Adult Pheasant	34		882.98
Federal Duck Stamp	9		251.73
Furtaker			
Adult resident	79		1,577.63
Senior resident	2		25.94
Adult non-resident	1		80.97
Disabled veterans	2		3.94
Migratory - Resident and Non-resident	49		154.53
Bear - Resident and Non-resident	564		9,687.08
DMAP - Resident and Non-resident	372		4,083.84
Replacements	86		509.42
Totals	9,922		111,222.34
Disbursements to Game Commission	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(110,795.34)
Credits taken for licenses issued for Disabled Veterans and			(110,795.54)
Senior Lifetime Hunt renewals			(427.00)
			(427.00)
Balance due Game Commission (County)			
per settled reports			-
Audit adjustments			-
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		\$	
for the needse period sury 1, 2021 to sure 50, 2022		ψ	-

TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

License Type	Licenses Sold	Fisl	nount Due n and Boat mmission
Resident 3 Year Resident 5 Year Resident Mentored Youth Voluntary Youth Venomous Snake Replacements	260 4 2 24 7 29 3	\$	5,694.00 255.60 211.80 - 13.30 401.70 17.70
Senior resident	21		228.90
Disabled Veterans Replacements	11 2		9.50 -
Non-resident Venomous Snake Permits Replacements	16 3 1		830.40 182.70 5.90
Tourist Three day Seven day	17 4		440.30 135.60
Senior lifetime Lifetime Upgrade Card Replacements	20 2 4		1,018.00 31.80 23.60
Lake Erie Stamp	8		56.70
Lake Erie And Trout/Salmon Combo Stamp 3 Year Lake Erie and Trout/Salmon 5 Year Lake Erie and Trout/Salmon	34 1 1		506.60 42.90 70.90
Trout/Salmon Stamp 1 Year Trout/Salmon 3 Year Trout/Salmon 5 Year Trout/Salmon 10 Year Trout/Salmon Replacements	269 39 8 2 1 1		2,394.10 347.10 199.20 81.80 80.90 5.90
PA Fishing Summary Booklet Annual Fishing Button	61 5		122.00 45.00
Totals	860		13,453.90
Disbursements to Fish and Boat Commission			(13,453.90)
Balance due Fish and Boat Commission (County) per settled reports			
Audit adjustments			-
Adjusted balance due Fish and Boat Commission (Count for the license period January 1, 2019 to December 31, 20		\$	

TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

License Type	Licenses Sold	Fish	ount Due and Boat nmission
Resident	88	\$	1,927.20
3 Year Resident	4		255.60
5 Year Resident	1		105.90
Mentored Youth	2		-
Venomous Snake	27		432.60
Replacements	1		5.90
Senior resident	7		76.30
Disabled Veterans	7		7.60
Replacements	1		-
Non-resident	8		415.20
Tourist			
One day	3		77.70
Three day	9		233.10
Seven day	1		33.90
Senior lifetime	10		554.00
Lifetime Upgrade Card	2		31.80
Replacements	2		11.80
Lake Erie Stamp	5		38.70
Lake Erie And Trout/Salmon Combo Stamp	15		223.50
Trout/Salmon Stamp	90		801.00
1 Year Trout/Salmon	15		133.50
3 Year Trout/Salmon	15		373.50
5 Year Trout/Salmon	4		163.60
Voluntary Permits	1		25.90
Annual Fishing Button	3		27.00
Totals	321		5,955.30
Disbursements to Fish and Boat Commission			(5,955.30)
Balance due Fish and Boat Commission (County) per settled reports			-
Audit adjustments			
Adjusted balance due Fish and Boat Commission (Count for the license period January 1, 2020 to December 31, 2		\$	_

TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

License Type	Licenses Sold	Fis	nount Due h and Boat mmission
Resident	185	\$	4,051.57
3 Year Resident	3		191.70
5 Year Resident	1		105.90
Mentored Youth	12		-
Venomous Snake	28		340.67
Replacements	3		17.91
Senior resident	19		197.46
One day resident	1		10.97
Disabled Veterans	7		9.85
Non-resident	19		987.43
Venomous Snake Permits	5		304.85
Tourist			
Three day	10		259.70
Seven day	4		135.88
Senior lifetime	23		1,170.70
Replacements	6		35.82
Lake Erie Stamp	9		59.94
Lake Erie And Trout/Salmon Combo Stamp	39		583.83
Trout/Salmon Stamp	218		1,940.27
1 Year Trout/Salmon	3		26.70
3 Year Trout/Salmon	8		199.76
5 Year Trout/Salmon	7		286.72
Annual Fishing Button	3		27.00
Totals	613		10,944.63
Disbursements to Fish and Boat Commission			(10,944.63)
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, 2021 to December 31, 202		\$	

TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

License Type	Licenses Sold	Fish	ount Due and Boat mmission
Resident 3 Year Resident 5 Year Resident	221 3 1	\$	4,855.37 191.91 105.97
Mentored Youth Voluntary Youth Venomous Snake Replacements	6 6 26 2		- 11.82 402.61 11.94
Senior resident Disabled Veterans	22 9		241.34 5.91
Replacements Non-resident	1 10		- 519.70
Tourist One day Three day Seven day	3 15 4		77.91 389.55 135.88
Senior lifetime Replacements	23 8		1,172.31 47.76
Lake Erie Stamp	6		38.97
Lake Erie And Trout/Salmon Combo Stamp 3 Year Lake Erie and Trout/Salmon 5 Year Lake Erie and Trout/Salmon Trout/Salmon Stamp 3 Year Trout/Salmon 5 Year Trout/Salmon 10 Year Trout/Salmon Annual Fishing Button Totals	40 1 1 249 14 8 1 1 1 681		598.80 42.97 70.97 2,233.53 349.58 327.76 80.97 10.97 11,924.50
Disbursements to Fish and Boat Commission			(11,924.50)
Balance due Fish and Boat Commission (County) per settled reports			-
Audit adjustments			
Adjusted balance due Fish and Boat Commission (Count for the license period January 1, 2022 to December 31, 20		\$	

TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	1,964	\$ 11,242.00
Senior citizen	876	3,092.00
Lifetime	119	3,340.00
Totals	2,959	17,674.00
Disbursements to Department of Agriculture		(17,674.00)
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>

TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	1,702	\$ 9,638.00
Senior citizen	801	2,811.00
Lifetime	76	2,260.00
Totals	2,579	14,709.00
Disbursements to Department of Agriculture		(14,709.00)
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ </u>

TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	1,619	\$ 9,235.00
Senior citizen	798	2,844.00
Lifetime	91	2,590.00
Totals	2,508	14,669.00
Disbursements to Department of Agriculture		(14,669.00)
Balance due Department of Agriculture (County) per settled reports		_
Audit adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ </u>

TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	1,540	\$ 8,856.00
Senior citizen	766	2,782.00
Lifetime	118	3,480.00
Totals	2,424	15,118.00
Disbursements to Department of Agriculture		(15,118.00)
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ </u>

TREASURER POTTER COUNTY REPORT DISTRIBUTION FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 Krista M. Miller Treasurer

The Honorable Nancy Grupp Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <u>www.PaAuditor.gov</u>. 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: <u>news@PaAuditor.gov</u>.