

# COMPLIANCE AUDIT

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## Treasurer

Snyder County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

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

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September 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Debra A Kratzer  
Treasurer  
Snyder County  
Middleburg, PA 17842

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

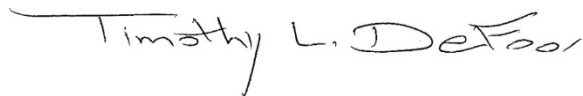
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

August 3, 2021

Timothy L. DeFoor  
Auditor General

## CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2016 To June 30, 2017 .....	3
For The License Period July 1, 2017 To June 30, 2018 .....	4
For The License Period July 1, 2018 To June 30, 2019 .....	5
For The License Period July 1, 2019 To June 30, 2020 .....	6
Fishing License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	7
For The License Period January 1, 2018 To December 31, 2018.....	8
For The License Period January 1, 2019 To December 31, 2019.....	9
For The License Period January 1, 2020 To December 31, 2020.....	10
Dog License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	11
For The License Period January 1, 2018 To December 31, 2018.....	12
For The License Period January 1, 2019 To December 31, 2019.....	13
For The License Period January 1, 2020 To December 31, 2020.....	14
Report Distribution .....	15

TREASURER  
SNYDER 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.

Debra A. Kratzer 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  
SNYDER 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  
 SNYDER 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	153	\$ 3,044.70
Junior	4	23.60
Landowner	11	42.90
Junior combination	12	106.80
Senior	24	309.60
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	2	101.80
Military	6	11.40
Spring Turkey	14	292.60
Mentored Youth	13	24.70
Non-resident		
Adult	3	302.70
Junior combination	2	101.80
Archery - Resident and Non-resident	89	1,425.10
Muzzleloaders - Resident and Non-resident	71	773.90
Antlerless deer		
Resident	5,002	29,511.80
Resident landowners	33	194.70
Non-resident	27	699.30
Armed forces	7	41.30
Disabled veterans	12	70.80
Elk - Antlered and Antlerless	17	185.30
Bobcat	14	82.60
Fisher	14	82.60
River Otter	1	5.90
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	20	398.00
Senior resident	2	25.80
Migratory - Resident and Non-resident	43	124.70
Bear - Resident and Non-resident	132	2,098.80
DMAP - Resident and Non-resident	26	257.40
Replacements	30	173.00
Totals	<u>5,810</u>	<u>42,252.00</u>
Disbursements to Game Commission		(42,033.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(219.00)</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  
 SNYDER 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	184	\$ 3,661.60
Junior	6	35.40
Landowner	9	35.10
Junior combination	26	231.40
Senior	22	283.80
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	5	9.50
Spring Turkey	10	209.00
Mentored Youth	16	30.40
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	107	1,721.30
Muzzleloaders - Resident and Non-resident	67	730.30
Antlerless deer		
Resident	5,434	32,060.60
Resident landowners	30	177.00
Non-resident	27	699.30
Armed forces	5	29.50
Disabled veterans	9	53.10
Elk - Antlered and Antlerless	17	185.30
Bobcat	16	94.40
Fisher	10	59.00
River Otter	2	11.80
Adult Pheasant	17	440.30
Federal Duck Stamp	15	411.00
Furtaker		
Adult resident	22	437.80
Migratory - Resident and Non-resident	36	107.40
Bear - Resident and Non-resident	164	2,647.60
DMAP - Resident and Non-resident	53	524.70
Replacements	38	216.20
Hunting & Trapping Digest	52	260.00
Totals	<u>6,419</u>	<u>47,130.80</u>
Disbursements to Game Commission		(46,883.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(247.00)</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  
 SNYDER 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	203	\$ 4,039.70
Junior	4	23.60
Landowner	10	39.00
Junior combination	22	195.80
Senior	22	283.80
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	3	152.70
Military	8	17.20
Reserves	1	1.90
Spring Turkey	13	271.70
Mentored Youth	16	30.40
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	119	1,912.10
Muzzleloaders - Resident and Non-resident	88	959.20
Antlerless deer		
Resident	6,187	36,503.30
Resident landowners	33	194.70
Non-resident	27	699.30
Armed forces	5	29.50
Disabled veterans	12	70.80
Elk - Antlered and Antlerless	17	185.30
Bobcat	15	88.50
Fisher	15	88.50
River Otter	1	5.90
Adult Pheasant	13	336.70
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	24	477.60
Migratory - Resident and Non-resident	41	121.90
Bear - Resident and Non-resident	164	2,647.60
DMAP - Resident and Non-resident	63	623.70
Replacements	25	147.50
Hunting & Trapping Digest	62	310.00
Totals	<u>7,239</u>	<u>52,346.30</u>
Disbursements to Game Commission		(52,072.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(274.00)</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  
 SNYDER 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	161	\$ 3,203.90
Junior	5	29.50
Landowner	10	39.00
Junior combination	20	178.00
Senior	17	219.30
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	11	23.90
Spring Turkey	9	188.10
Mentored Junior & Youth	16	30.40
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	107	1,721.30
Muzzleloaders - Resident and Non-resident	86	947.40
Antlerless deer		
Resident	7,141	42,131.90
Resident landowners	31	182.90
Non-resident	30	777.00
Armed forces	6	35.40
Disabled veterans	14	82.60
Elk - Antlered and Antlerless	18	196.20
Bobcat	14	82.60
Fisher	12	70.80
River Otter	1	5.90
Adult Pheasant	14	362.60
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	18	358.20
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	39	116.10
Bear - Resident and Non-resident	170	2,763.00
DMAP - Resident and Non-resident	60	594.00
Replacements	50	295.00
Totals	<u>8,084</u>	<u>56,441.10</u>
Disbursements to Game Commission		(56,206.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(235.00)</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  
 SNYDER 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	73	\$ 1,598.70
3 Year Resident	2	127.80
5 Year Resident	2	211.80
Mentored Youth	2	-
Senior resident	7	76.30
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	4	-
Replacements	2	-
Tourist		
Three day	1	25.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	6	65.40
Replacements	2	11.80
Lake Erie Stamp	2	14.90
Trout/Salmon Stamp	62	551.80
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Launch Permits	26	250.70
Annual Fishing Button	6	24.00
Totals	<u>217</u>	<u>3,662.10</u>
Disbursements to Fish and Boat Commission		<u>(3,662.10)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
 SNYDER 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	63	\$ 1,379.70
3 Year Resident	5	319.50
10 Year Resident	1	210.90
Mentored Youth	1	-
Voluntary Youth	2	3.80
Replacements	1	5.90
Senior resident	7	76.30
Disabled Veterans	3	1.90
Non-resident	1	51.90
Tourist		
Three day	1	25.90
Senior lifetime	9	458.10
Lifetime Upgrade Card	3	32.70
Multi Year Upgrade Card	1	10.90
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
Trout/Salmon Stamp	49	436.10
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	6	149.40
5 Year Trout/Salmon	3	122.70
Launch Permits	26	234.70
Annual Fishing Button	7	28.00
Totals	<u>199</u>	<u>3,661.40</u>
Disbursements to Fish and Boat Commission		<u>(3,661.40)</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  
 SNYDER 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	78	\$ 1,708.20
Mentored Youth	9	-
Voluntary Youth	2	3.80
Senior resident	8	87.20
Disabled Veterans	7	5.70
Replacements	1	-
Non-resident	2	103.80
Tourist		
Three day	1	25.90
Senior lifetime	8	407.20
Lifetime Upgrade Card	2	31.80
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	66	587.40
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	1	80.90
Launch Permits	56	669.20
PA Fishing Summary Booklet	29	58.00
Annual Fishing Button	2	18.00
Totals	<u>289</u>	<u>4,062.40</u>
Disbursements to Fish and Boat Commission		<u>(4,062.40)</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  
 SNYDER 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	62	\$ 1,357.80
Mentored Youth	5	-
Voluntary Youth	1	1.90
Senior resident	4	43.60
Disabled Veterans	7	1.90
Non-resident	3	155.70
Senior lifetime	6	305.40
Lifetime Upgrade Card	2	31.80
Replacements	1	5.90
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	50	445.00
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	2	49.80
Launch Permits	28	314.60
Annual Fishing Button	3	27.00
Totals	<u>185</u>	<u>2,856.30</u>
Disbursements to Fish and Boat Commission		<u>(2,856.30)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
 SNYDER 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	4,073	\$ 24,599.00
Senior citizen	1,128	4,156.00
Lifetime	<u>230</u>	<u>7,420.00</u>
Totals	<u><u>5,431</u></u>	36,175.00
Disbursements to Department of Agriculture		<u>(36,173.00)</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  
 SNYDER 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	4,426	\$ 26,738.00
Senior citizen	1,200	4,450.00
Lifetime	281	8,890.00
Totals	<u>5,907</u>	40,078.00
Disbursements to Department of Agriculture		<u>(40,078.00)</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>



TREASURER  
 SNYDER 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	4,141	\$ 25,007.00
Senior citizen	1,195	4,483.00
Lifetime	<u>240</u>	<u>7,510.00</u>
Totals	<u><u>5,576</u></u>	37,000.00
Disbursements to Department of Agriculture		<u>(36,999.00)</u>
Balance due Department of Agriculture (County) per settled reports		1.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ 1.00</u></u>

TREASURER  
 SNYDER 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	3,846	\$ 23,286.00
Senior citizen	1,132	4,236.00
Lifetime	<u>215</u>	<u>6,970.00</u>
Totals	<u><u>5,193</u></u>	34,492.00
Disbursements to Department of Agriculture		<u>(34,492.00)</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  
SNYDER 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 Debra A Kratzer**  
Treasurer

**The Honorable Joseph E. Kantz**  
Chairman 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).