

# COMPLIANCE AUDIT

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## Treasurer

Warren County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

Fishing and Dog - January 1, 2019 to  
December 31, 2022

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## November 2023



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Honorable Dennis Munksgard  
Treasurer  
Warren County  
Warren, PA 16365

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

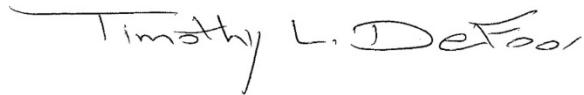
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor  
Auditor General  
October 24, 2023

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TREASURER  
WARREN 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:

<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.

Dennis Munksgard 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.

TREASURER  
WARREN 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 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  
WARREN 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	233	\$ 4,636.70
Junior	10	59.00
Landowner	6	23.40
Junior combination	39	347.10
Senior	14	180.60
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	10	509.00
Senior Lifetime Upgrade Combo	1	50.90
Military	27	61.30
Reserves	1	1.90
Spring Turkey	3	62.70
Mentored Youth	12	22.80
Non-resident		
Adult	9	908.10
Junior	1	40.90
Archery - Resident and Non-resident	196	3,136.40
Muzzleloaders - Resident and Non-resident	63	696.70
Antlerless deer		
Resident	6,504	38,373.60
Resident landowners	121	713.90
Non-resident	302	7,821.80
Non-resident landowners	5	129.50
Armed forces	22	129.80
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	17	185.30
Bobcat	7	41.30
Fisher	10	59.00
Adult Pheasant	21	543.90
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	21	417.90
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	60	174.00
Bear - Resident and Non-resident	140	2,246.00
DMAP - Resident and Non-resident	89	906.10
Replacements	53	312.70
Hunting & Trapping Digest	38	190.00
Totals	<u>8,100</u>	<u>63,835.80</u>
Disbursements to Game Commission		(63,566.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(269.00)</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  
WARREN 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	243	\$ 4,835.70
Junior	9	53.10
Landowner	7	27.30
Junior combination	34	302.60
Senior	13	167.70
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	4	203.60
Military	33	77.70
Spring Turkey	5	104.50
Mentored Junior & Youth	19	36.10
Non-resident		
Adult	10	1,009.00
Junior	1	40.90
Junior combination	2	101.80
Archery - Resident and Non-resident	191	3,056.90
Muzzleloaders - Resident and Non-resident	69	752.10
Antlerless deer		
Resident	7,203	42,497.70
Resident landowners	116	684.40
Non-resident	473	12,250.70
Non-resident landowners	5	129.50
Armed forces	19	112.10
Disabled veterans	69	407.10
Elk - Antlered and Antlerless	22	239.80
Bobcat	12	70.80
Fisher	15	88.50
River Otter	2	11.80
Adult Pheasant	22	569.80
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	22	437.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	45	130.50
Bear - Resident and Non-resident	146	2,361.40
DMAP - Resident and Non-resident	123	1,292.70
Replacements	53	312.70
Totals	<u>8,997</u>	<u>73,056.80</u>
Disbursements to Game Commission		(72,774.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(282.00)</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  
WARREN 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	231	\$ 4,596.90
Junior	6	35.40
Landowner	11	42.90
Junior combination	35	311.50
Senior	9	116.10
Senior Lifetime Combo	15	1,513.57
Senior Lifetime Hunting	9	458.10
Military	13	28.70
Reserves	2	3.80
Spring Turkey	9	188.17
Mentored Junior & Youth	24	49.60
Non-resident		
Adult	12	1,210.80
Junior combination	2	101.80
Archery - Resident and Non-resident	209	3,353.10
Muzzleloaders - Resident and Non-resident	74	856.81
Antlerless deer		
Resident	8,205	48,409.50
Resident landowners	111	654.90
Non-resident	616	15,954.40
Non-resident landowners	5	129.50
Armed forces	15	88.50
Disabled veterans	75	442.50
Elk - Antlered and Antlerless	42	457.80
Bobcat	14	82.60
Fisher	19	112.10
River Otter	9	53.17
Adult Pheasant	28	725.27
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	25	497.50
Migratory - Resident and Non-resident	36	104.47
Bear - Resident and Non-resident	161	2,619.90
DMAP - Resident and Non-resident	142	1,530.80
Replacements	28	165.27
Hunting & Trapping Digest	2	-
Donations for the Game Commission	-	-
Totals	<u>10,195</u>	<u>84,922.83</u>
Disbursements to Game Commission		(84,636.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(286.03)</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>

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	206	\$ 4,113.82
Junior	9	53.73
Landowner	8	31.76
Junior combination	28	251.16
Senior	10	129.70
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	11	1,110.67
Senior Lifetime Upgrade Combo	1	50.97
Military	18	35.46
Reserves	4	7.88
Spring Turkey	14	293.58
Mentored Junior & Youth	26	55.22
Non-resident		
Adult	25	2,524.25
Junior	2	81.94
Archery - Resident and Non-resident	205	3,393.85
Muzzleloaders - Resident and Non-resident	70	797.90
Antlerless deer		
Resident	6,915	41,282.55
Resident landowners	126	752.22
Non-resident	631	16,387.07
Non-resident landowners	5	129.85
Armed forces	21	125.37
Disabled veterans	81	483.57
Elk - Antlered and Antlerless	40	438.80
Bobcat	16	95.52
Fisher	17	101.49
River Otter	7	41.79
Adult Pheasant	31	805.07
Federal Duck Stamp	1	27.97
Furtaker		
Adult resident	10	199.70
Junior resident	1	5.97
Senior resident	1	12.97
Migratory - Resident and Non-resident	44	130.68
Bear - Resident and Non-resident	153	2,583.41
DMAP - Resident and Non-resident	250	3,017.50
Replacements	93	298.50
Totals	<u>9,083</u>	<u>80,004.80</u>
Disbursements to Game Commission		(79,755.62)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(290.00)</u>
Balance due Game Commission (County) per settled reports		(40.82)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (40.82)</u>

TREASURER  
WARREN 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	63	\$ 1,379.70
Venomous Snake	4	61.80
Senior resident	4	43.60
National Guard/Armed Forces	1	1.90
Disabled Veterans	13	13.30
Replacements	2	-
Non-resident	1	51.90
Tourist		
Three day	2	51.80
Seven day	1	33.90
Senior lifetime	10	509.00
Lifetime Upgrade Card	1	15.90
Replacements	5	29.50
Lake Erie Stamp	14	110.10
Lake Erie And Trout/Salmon Combo Stamp	30	432.10
1 Year Lake Erie and Trout/Salmon	1	14.90
Trout/Salmon Stamp	26	231.40
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	2	81.80
Launch Permits	174	1,899.30
PA Fishing Summary Booklet	13	26.00
Annual Fishing Button	5	45.00
Totals	<u>387</u>	<u>5,182.40</u>
Disbursements to Fish and Boat Commission		<u>(5,185.40)</u>
Balance due Fish and Boat Commission (County) per settled reports		(3.00)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ (3.00)</u>

TREASURER  
WARREN 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	57	\$ 1,160.70
3 Year Resident	2	127.80
Mentored Youth	3	-
Voluntary Youth	2	3.80
Venomous Snake Replacements	8 1	123.60 5.90
Senior resident	7	76.30
Disabled Veterans	19	11.40
Replacements	6	-
Non-resident	1	51.90
Tourist - Three day	4	103.60
Tourist - Seven day	1	33.90
Senior lifetime	6	305.40
Lifetime Upgrade Card	1	15.90
Replacements	4	23.60
Lake Erie Stamp	9	68.50
Lake Erie And Trout/Salmon Combo Stamp	25	342.70
3 Year Lake Erie and Trout/Salmon	2	85.80
Trout/Salmon Stamp	30	249.20
1 Year Trout/Salmon	9	80.10
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Launch Permits	264	2,904.80
Annual Fishing Button	4	36.00
Totals	<u>469</u>	<u>6,014.50</u>
Disbursements to Fish and Boat Commission		<u>(6,014.50)</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  
WARREN 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	49	\$ 1,054.42
3 Year Resident	2	127.87
Mentored Youth	15	-
Venomous Snake	2	30.97
Senior resident	5	54.85
National Guard/Armed Forces	1	1.97
Disabled Veterans	15	15.69
Replacements	1	-
Non-resident	6	311.82
Tourist		
Seven day	1	33.97
Senior lifetime	10	509.63
Replacements	3	17.91
Lake Erie Stamp	7	44.97
Lake Erie And Trout/Salmon Combo Stamp	29	404.05
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	26	224.18
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.87
5 Year Trout/Salmon	1	40.97
Launch Permits	98	1,921.06
Annual Fishing Button	1	9.00
Totals	<u>276</u>	<u>4,905.00</u>
Disbursements to Fish and Boat Commission		<u>(5,011.68)</u>
Balance due Fish and Boat Commission (County) per settled reports		(106.68)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ (106.68)</u>

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	65	\$ 1,406.08
3 Year Resident	5	319.85
Mentored Youth	6	-
Voluntary Youth	1	1.97
Replacements	5	29.85
Senior resident	5	54.85
One day resident	3	32.91
National Guard/Armed Forces	1	1.97
Disabled Veterans	13	9.85
Replacements	6	-
Non-resident	4	207.88
Senior lifetime	5	254.85
Replacements	5	29.85
Lake Erie Stamp	7	59.82
3 Year Lake Erie	1	24.97
Lake Erie And Trout/Salmon Combo Stamp	38	508.98
3 Year Lake Erie and Trout/Salmon	2	85.94
Trout/Salmon Stamp	34	296.01
3 Year Trout/Salmon	4	99.88
Launch Permits	102	2,142.94
Totals	<u>312</u>	<u>5,568.45</u>
Disbursements to Fish and Boat Commission		<u>(5,585.68)</u>
Balance due Fish and Boat Commission (County) per settled reports		(17.23)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ (17.23)</u>

TREASURER  
WARREN 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	3,015	\$ 17,393.00
Senior citizen	1,421	5,211.00
Lifetime	<u>438</u>	<u>12,900.00</u>
Totals	<u><u>4,874</u></u>	35,504.00
Disbursements to Department of Agriculture		<u>(35,504.00)</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  
 WARREN 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	2,716	\$ 15,638.00
Senior citizen	1,341	4,901.00
Lifetime	<u>304</u>	<u>9,050.00</u>
Totals	<u><u>4,361</u></u>	29,589.00
Disbursements to Department of Agriculture		<u>(29,589.00)</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, 2020 to December 31, 2020		<u><u>\$ -</u></u>



TREASURER  
 WARREN 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	2,634	\$ 15,168.00
Senior citizen	1,329	4,897.00
Lifetime	<u>403</u>	<u>11,570.00</u>
Totals	<u><u>4,366</u></u>	31,635.00
Disbursements to Department of Agriculture		<u>(31,635.00)</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>

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,442	\$ 13,992.00
Senior citizen	1,218	4,478.00
Lifetime	<u>401</u>	<u>11,420.00</u>
Totals	<u><u>4,061</u></u>	29,890.00
Disbursements to Department of Agriculture		<u>(29,890.00)</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, 2022 to December 31, 2022		<u><u>\$ -</u></u>

TREASURER  
WARREN 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 Dennis Munksgard**

Treasurer

**The Honorable Tricia Durbin**

Chair 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).