COMPLIANCE AUDIT

Treasurer

Adams County, Pennsylvania For the Period Hunting – July 1, 2014 to June 30, 2019 Fishing and Dog – January 1, 2015 to December 31, 2019

December 2020



Commonwealth of Pennsylvania Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania Department of the Auditor General Harrisburg, PA 17120-0018 Facebook: Pennsylvania Auditor General Twitter: @PAAuditorGen www.PaAuditor.gov

EUGENE A. DEPASQUALE AUDITOR GENERAL

The Honorable Christine Redding Treasurer Adams County Gettysburg, PA 17325

We have conducted a compliance audit of the Treasurer, Adams 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 Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies 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 Office 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 Office, 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Office'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 Office'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 Office. We appreciate the courtesy extended by the Treasurer, Adams 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.

Eugnt. O-Paspur

December 8, 2020

Eugene A. DePasquale Auditor General

CONTENTS

Background1
Summaries Of Receipts And Disbursements:
Hunting License Sales:
For The License Period July 1, 2014 To June 30, 2015
Fishing License Sales:
For The License Period January 1, 2015 To December 31, 2015
Dog License Sales:
For The License Period January 1, 2015 To December 31, 201513For The License Period January 1, 2016 To December 31, 201614For The License Period January 1, 2017 To December 31, 201715For The License Period January 1, 2018 To December 31, 201816For The License Period January 1, 2019 To December 31, 201917
Report Distribution

TREASURER ADAMS COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2019

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 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2019 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.

Theresa A. Adamik served as Treasurer during the hunting license period July 1, 2014 to June 30, 2017 and during the fishing and dog license period January 1, 2015 to December 31, 2017.

Christine Redding served as Treasurer during the hunting license period July 1, 2017 to June 30, 2019 and during the fishing and dog license period January 1, 2018 to December 31, 2019.

TREASURER ADAMS COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2019

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 ADAMS COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

	Licenses	Amount Due Game	
License Type	Sold	Commission	
Resident			
Adult	57	\$ 1,122.90	
Junior	3	17.10	
Junior combination	1	8.70	
Senior	2	25.40	
Senior Lifetime Combo	4	402.80	
Senior Lifetime Hunting	2	101.40	
Military	10	17.00	
Reserves	1	1.70	
Spring Turkey	6	124.20	
Mentored Adult	1	19.70	
Mentored Youth	2	3.40	
Non-resident			
Adult	4	402.80	
Archery - Resident and Non-resident	44	700.80	
Muzzleloaders - Resident and Non-resident	27	288.90	
Antlerless deer			
Resident	9,343	53,255.10	
Non-resident	203	5,217.10	
Armed forces	20	114.00	
Disabled veterans	14	79.80	
Elk - Antlered and Antlerless	3	32.10	
Bobcat	2	11.40	
Fisher	1	5.70	
Furtaker	_		
Adult resident	8	157.60	
Senior resident	1	12.70	
Migratory - Resident and Non-resident	21	56.70	
Bear - Resident and Non-resident	15	235.50	
DMAP - Resident and Non-resident	1	9.70	
Replacements	31	176.70	
Donations for the Game Commission	2	6.00	
Totals	9,829	62,606.90	
Disbursements to Game Commission		(62,551.60)	
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals		(62.00)	
Balance due Game Commission (County)			
		(6.70)	
per settled reports		(6.70)	
Audit adjustments			
Adjusted balance due Game Commission (County)			
for the license period July 1, 2014 to June 30, 2015		\$ (6.70)	
r ,, , , , , , , , ,		. (3170)	

TREASURER ADAMS COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	Licenses Sold	Amount Due Game Commission	
Resident			
Adult	47	\$	925.90
Junior combination	2	*	17.40
Senior	2		25.40
Senior Lifetime Combo	5		503.50
Senior Lifetime Hunting	7		354.90
Senior Lifetime Upgrade Combo	1		50.70
Military	15		20.50
Spring Turkey	7		144.90
Mentored Youth	1		1.70
Non-resident	1		1.70
Adult	3		302.10
Archery - Resident and Non-resident	35		569.50
Muzzleloaders - Resident and Non-resident	24		266.80
Antlerless deer	27		200.00
Resident	9,308		53,055.60
Resident landowners	<i>)</i> ,500		5.70
Non-resident	191		4,908.70
Armed forces	21		119.70
Disabled veterans	21		119.70
Elk - Antlered and Antlerless	21		21.40
Bobcat	2		11.40
Fisher	1		5.70
Furtaker	1		5.70
Adult resident	2		39.40
Senior resident	1		12.70
Migratory - Resident and Non-resident	20		60.00
Bear - Resident and Non-resident	15		255.50
DMAP - Resident and Non-resident	4		38.80
Replacements	36		205.20
Donations for the Game Commission	1		1.00
			1.00
Totals	9,775		62,043.80
Disbursements to Game Commission			(61,973.50)
Credits taken for licenses issued for Disabled Veterans and			
			(= 1 0 0)
Senior Lifetime Hunt renewals			(74.00)
Balance due Game Commission (County)			
			(2.50)
per settled reports			(3.70)
Audit adjustments			-
Adjusted balance due Game Commission (County)			
for the license period July 1, 2015 to June 30, 2016		\$	(3.70)
neense pensa tanj 1, 2010 to tane 50, 2010		Ŷ	(3.73)

TREASURER ADAMS COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

License Type	Licenses Sold	Amount Due Game Commission
Resident Adult	42	\$ 835.80
Junior	42	\$ 855.80 5.90
Junior combination	2	17.80
Senior	1	12.90
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	7	15.30
Spring Turkey	4	83.60
Mentored Youth	1	1.90
Non-resident	1	1.90
Adult	8	807.20
Seven day	1	30.90
Archery - Resident and Non-resident	38	634.20
Muzzleloaders - Resident and Non-resident	19	207.10
Antlerless deer	17	20,.10
Resident	9,049	53,389.10
Non-resident	173	4,480.70
Armed forces	19	112.10
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	4	43.60
Bobcat	1	5.90
Fisher	1	5.90
Furtaker		
Adult resident	2	39.80
Senior resident	1	12.90
Migratory - Resident and Non-resident	19	58.10
Bear - Resident and Non-resident	16	274.40
DMAP - Resident and Non-resident	3	29.70
Replacements	27	159.30
Totals	9,460	61,713.00
Disbursements to Game Commission		(61,645.00)
Credits taken for licenses issued for Disabled Veterans and		
Senior Lifetime Hunt renewals		(66.00)
Balance due Game Commission (County)		
· · · ·		2.00
per settled reports		2.00
Audit adjustments		
Adjusted balance due Game Commission (County)		
for the license period July 1, 2016 to June 30, 2017		\$ 2.00

TREASURER ADAMS COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

	Licenses	Amount Due Game	
<u>License Type</u>	Sold	Commission	
Resident	4.1	ф	015 00
Adult	41	\$	815.90
Junior combination	3		26.70
Senior	4		51.60
Senior Lifetime Combo	7		706.30
Senior Lifetime Hunting	3		152.70
Senior Lifetime Upgrade Combo	1		50.90
Military	11		22.90
Spring Turkey	5		104.50
Mentored Youth	3		5.70
Non-resident			
Adult	2		201.80
Archery - Resident and Non-resident	32		508.80
Muzzleloaders - Resident and Non-resident	18		196.20
Antlerless deer			
Resident	10,162		59,955.80
Non-resident	206		5,335.40
Armed forces	19		112.10
Disabled veterans	20		118.00
Elk - Antlered and Antlerless	7		76.30
Bobcat	2		11.80
Fisher	2		11.80
Adult Pheasant	6		155.40
Furtaker			
Adult resident	3		59.70
Senior resident	1		12.90
Migratory - Resident and Non-resident	12		34.80
Bear - Resident and Non-resident	13		206.70
DMAP - Resident and Non-resident	3		29.70
Replacements	24		141.60
Hunting & Trapping Digest	10		50.00
Totals	10,620		69,156.00
Totais	10,020		09,150.00
Disbursements to Game Commission			(69,089.00)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			(65.00)
Senior Electrice Hunt Tenewais			(05.00)
Balance due Game Commission (County)			
per settled reports			2.00
Per section reports			2.00
Audit adjustments			-
Adjusted balance due Game Commission (County)			
for the license period July 1, 2017 to June 30, 2018		\$	2.00
101 me neense perioa varj 1, 2017 to vane 50, 2010		Ψ	2.00

TREASURER ADAMS 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	34	\$ 676.60
Junior	1	5.90
Junior combination	2	17.80
Senior	1	12.90
Senior Lifetime Combo	3	302.70
Military	8	18.20
Spring Turkey	5	104.50
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	28	445.20
Muzzleloaders - Resident and Non-resident	18	196.20
Antlerless deer		
Resident	10,819	63,832.10
Non-resident	217	5,620.30
Armed forces	12	70.80
Disabled veterans	20	118.00
Elk - Antlered and Antlerless	9	98.10
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	4	103.60
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	5	99.50
Senior resident	1	12.90
Migratory - Resident and Non-resident	13	37.70
Bear - Resident and Non-resident	19	302.10
DMAP - Resident and Non-resident	5	49.50
Replacements	16	94.40
Hunting & Trapping Digest	10	50.00
Totals	11,256	72,463.90
Disbursements to Game Commission		(72,386.90)
Credits taken for licenses issued for Disabled Veterans and		(74.00)
Senior Lifetime Hunt renewals		(74.00)
Balance due Game Commission (County)		
per settled reports		3.00
Audit adjustments		
Adjusted balance due Game Commission (County)		
for the license period July 1, 2018 to June 30, 2019		\$ 3.00
		_

TREASURER ADAMS COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

		Am	ount Due
	Licenses	Fish	and Boat
License Type	Sold	Co	mmission
	26	¢	529.20
Resident	26	\$	538.20
Mentored Youth	1		-
Senior resident	4		38.80
National Guard/Armed Forces	2		3.40
Reduced Disabled Veterans	1		1.70
Non-resident	3		152.10
Senior lifetime	3		152.10
Replacements	1		5.70
Lake Erie And Trout/Salmon Combo Stamp	1		14.70
Trout/Salmon Stamp	22		191.40
1 Year Trout/Salmon	5		43.50
Totals	69		1,141.60
Disbursements to Fish and Boat Commission			(1,141.60)
Balance due Fish and Boat Commission (County) per settled reports			-
Audit adjustments			-
Adjusted balance due Fish and Boat Commission (C for the license period January 1, 2015 to December	•	\$	

TREASURER ADAMS COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

License Type	Licenses Sold	Fish	ount Due and Boat mission
Resident	33	\$	717.10
3 Year Resident	2		127.40
Voluntary Youth	1		1.70
Senior resident	3		32.30
National Guard/Armed Forces	1		1.90
Reduced Disabled Veterans	3		5.30
Senior lifetime	7		355.90
Replacements	3		17.30
Lake Erie Stamp	1		6.00
Lake Erie And Trout/Salmon Combo Stamp	1		14.70
Trout/Salmon Stamp	25		217.70
1 Year Trout/Salmon	4		35.00
3 Year Trout/Salmon	1		24.70
5 Year Trout/Salmon	1		40.70
Totals	86		1,597.70
Disbursements to Fish and Boat Commission			(1,597.70)
Balance due Fish and Boat Commission (County) per settled reports			-
Audit adjustments			-
Adjusted balance due Fish and Boat Commission (C for the license period January 1, 2016 to December	• /	\$	

TREASURER ADAMS COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

	Licenses		ount Due
I. T		Fish and Boat	
License Type	Sold	Coi	mmission
Resident	26	\$	569.40
3 Year Resident	1		63.90
5 Year Resident	1		105.90
Senior resident	2		21.80
Reduced Disabled Veterans	2		3.80
Non-resident	2		103.80
Senior lifetime	6		305.40
Lake Erie Stamp	1		6.00
Lake Erie And Trout/Salmon Combo Stamp	1		14.90
Trout/Salmon Stamp	21		186.90
1 Year Trout/Salmon	3		26.70
3 Year Trout/Salmon	2		49.80
5 Year Trout/Salmon	5		204.50
Totals	73		1,662.80
Disbursements to Fish and Boat Commission			(1,662.80)
Balance due Fish and Boat Commission (County)			
per settled reports			-
Audit adjustments			
Adjusted balance due Fish and Boat Commission (C	county)		
for the license period January 1, 2017 to December	r 31, 2017	\$	_

TREASURER ADAMS COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

		Am	ount Due
	Licenses	Fish	and Boat
License Type	Sold	Co	mmission
Resident	17	\$	372.30
Labor Day	1		1.90
Senior resident	7		76.30
National Guard/Armed Forces	2		3.80
Reduced Disabled Veterans	3		5.70
Non-resident	1		51.90
Three day	1		25.90
Senior lifetime	3		152.70
Replacements	1		5.90
Lake Erie And Trout/Salmon Combo Stamp	1		14.90
Trout/Salmon Stamp	23		204.70
1 Year Trout/Salmon	3		26.70
10 Year Trout/Salmon	1		80.90
Totals	64		1,023.60
Disbursements to Fish and Boat Commission			(1,023.60)
Balance due Fish and Boat Commission (County) per settled reports			-
A 1'4 - 1' 4 4			
Audit adjustments			-
Adjusted balance due Fish and Boat Commission (C	• /	¢	
for the license period January 1, 2018 to December	r 31, 2018	\$	-

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

		Am	ount Due
	Licenses	Fish	and Boat
License Type	Sold	Co	mmission
Resident	12	\$	262.80
Venomous Snake	1		30.90
Senior resident	3		32.70
National Guard/Armed Forces	1		1.90
Disabled Veterans	10		7.60
Senior lifetime	6		305.40
Trout/Salmon Stamp	15		133.50
1 Year Trout/Salmon	1		8.90
3 Year Trout/Salmon	1		24.90
5 Year Trout/Salmon	1		40.90
10 Year Trout/Salmon	3		242.70
Totals	54		1,092.20
Disbursements to Fish and Boat Commission			(1,096.20)
Balance due Fish and Boat Commission (County) per settled reports			(4.00)
Audit adjustments			
Adjusted balance due Fish and Boat Commission (C for the license period January 1, 2019 to December		\$	(4.00)

TREASURER ADAMS COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	7,425	\$ 41,571.00
Senior citizen	2,591	8,939.00
Lifetime	665	19,680.00
Totals	10,681	70,190.00
Disbursements to Department of Agriculture		(70,190.00)
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, 2015 to December 31, 2015		<u>\$ </u>

TREASURER ADAMS COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	7,021	\$ 39,183.00
Senior citizen	2,416	8,298.00
Lifetime	733	21,880.00
Totals	10,170	69,361.00
Disbursements to Department of Agriculture		(69,361.00)
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, 2016 to December 31, 2016		<u>\$ </u>

TREASURER ADAMS COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	6,769	\$ 37,765.00
Senior citizen	2,382	8,152.00
Lifetime	790	23,620.00
Totals	9,941	69,537.00
Disbursements to Department of Agriculture		(69,537.00)
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER ADAMS COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	6,410	\$ 35,898.00
Senior citizen	2,342	8,022.00
Lifetime	947	28,300.00
Totals	9,699	72,220.00
Disbursements to Department of Agriculture		(72,220.00)
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, 2018 to December 31, 2018		<u>\$</u>

TREASURER ADAMS 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	5,302	\$ 29,796.00
Senior citizen	2,212	7,658.00
Lifetime	739	23,220.00
Totals	8,253	60,674.00
Disbursements to Department of Agriculture		(60,674.00)
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 ADAMS COUNTY REPORT DISTRIBUTION FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2019

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 Christine Redding Treasurer

The Honorable John Phillips Controller

The Honorable Randy L. Phiel 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>.