

# ATTESTATION ENGAGEMENT

---

## Treasurer

Columbia County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2017

Fishing and Dog - January 1, 2014 to  
December 31, 2017

---

July 2018



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

### Independent Auditor's Report

The Honorable Cindy Creveling  
Treasurer  
Columbia County  
Columbia, PA 17815

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Columbia County, Pennsylvania (Treasurer), 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 county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* 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. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

## Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the license periods identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Columbia County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

June 26, 2018

Eugene A. DePasquale  
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2014 To June 30, 2015 .....1  
For The License Period July 1, 2015 To June 30, 2016 .....2  
For The License Period July 1, 2016 To June 30, 2017 .....3

Fishing License Sales:

For The License Period January 1, 2014 To December 31, 2014.....4  
For The License Period January 1, 2015 To December 31, 2015.....5  
For The License Period January 1, 2016 To December 31, 2016.....6  
For The License Period January 1, 2017 To December 31, 2017.....7

Dog License Sales:

For The License Period January 1, 2014 To December 31, 2014.....8  
For The License Period January 1, 2015 To December 31, 2015.....9  
For The License Period January 1, 2016 To December 31, 2016.....10  
For The License Period January 1, 2017 To December 31, 2017.....11

Notes To The Statements Of Receipts And Disbursements .....12

Report Distribution .....14

TREASURER  
COLUMBIA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	261	\$ 5,141.70
Junior	10	57.00
Landowner	1	3.70
Junior combination	12	104.40
Senior	27	342.90
Senior Lifetime Combo	17	1,711.90
Senior Lifetime Hunting	12	608.40
Military	27	45.90
Reserves	3	5.10
Spring Turkey	22	455.40
Mentored Youth	20	34.00
Adult	12	1,208.40
Archery - Resident and Non-resident	185	2,934.50
Muzzleloaders - Resident and Non-resident	136	1,485.20
Resident	8,009	45,651.30
Resident landowners	20	114.00
Non-resident	129	3,315.30
Armed forces	30	171.00
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	26	278.20
Bobcat	30	171.00
Fisher	12	68.40
Adult resident	17	334.90
Senior resident	3	38.10
Migratory - Resident and Non-resident	46	124.20
Bear - Resident and Non-resident	176	2,763.20
DMAP - Resident and Non-resident	45	436.50
Replacements	57	324.90
Totals (Note 2)	<u>9,363</u>	<u>68,032.10</u>
Disbursements to Game Commission (Note 3)		(67,747.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(284.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	237	\$ 4,668.90
Junior	13	74.10
Landowner	1	3.70
Junior combination	12	104.40
Senior	26	330.20
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	3	152.10
Military	30	51.00
Spring Turkey	20	414.00
Mentored Youth	21	35.70
Adult	3	302.10
Archery - Resident and Non-resident	169	2,653.30
Muzzleloaders - Resident and Non-resident	107	1,144.90
Resident	8,090	46,113.00
Resident landowners	21	119.70
Non-resident	104	2,672.80
Non-resident landowners	1	25.70
Armed forces	32	182.40
Disabled veterans	29	165.30
Elk - Antlered and Antlerless	32	342.40
Bobcat	32	182.40
Fisher	14	79.80
River Otter	4	22.80
Federal Duck Stamp	5	136.00
Adult resident	20	394.00
Senior resident	1	12.70
Migratory - Resident and Non-resident	47	129.90
Bear - Resident and Non-resident	178	2,794.60
DMAP - Resident and Non-resident	40	388.00
Replacements	31	176.70
Totals (Note 2)	<u>9,343</u>	<u>65,386.60</u>
Disbursements to Game Commission (Note 3)		(65,090.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(295.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
COLUMBIA COUNTY  
HUNTING LICENSE SALES  
STATEMENT 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	259	\$ 5,154.10
Junior	8	47.20
Landowner	1	3.90
Junior combination	26	231.40
Senior	20	258.00
Senior Lifetime Combo	17	1,715.30
Senior Lifetime Hunting	11	559.90
Senior Lifetime Upgrade Combo	5	254.50
Military	19	36.10
Spring Turkey	13	271.70
Mentored Youth	14	26.60
Adult	4	403.60
Archery - Resident and Non-resident	183	2,909.70
Muzzleloaders - Resident and Non-resident	109	1,188.10
Resident	8,056	47,530.40
Resident landowners	18	106.20
Non-resident	121	3,133.90
Non-resident landowners	1	25.90
Armed forces	24	141.60
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	24	261.60
Bobcat	28	165.20
Fisher	14	82.60
River Otter	2	11.80
Federal Duck Stamp	6	164.40
Adult resident	23	457.70
Senior resident	1	12.90
Migratory - Resident and Non-resident	61	176.90
Bear - Resident and Non-resident	185	2,971.50
DMAP - Resident and Non-resident	49	485.10
Replacements	40	236.00
Totals (Note 2)	<u>9,379</u>	<u>69,242.10</u>
Disbursements to Game Commission (Note 3)		(68,956.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(285.80)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.



TREASURER  
COLUMBIA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	114	\$ 2,473.80
3 Year Resident	5	318.50
5 Year Resident	2	211.40
Senior resident	7	74.90
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Seven day	1	33.70
Senior lifetime	35	1,774.50
Lifetime Upgrade Card	32	342.40
Replacements	16	51.30
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	136	1,183.20
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	2	81.40
Totals (Note 2)	<u>367</u>	<u>6,742.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,742.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	113	\$ 2,339.10
3 Year Resident	12	755.40
Voluntary Youth	2	3.40
Replacements	3	17.10
Senior resident	9	87.30
National Guard/Armed Forces	10	17.00
Reduced Disabled Veterans	1	2.70
Non-resident	1	50.70
Three day	1	25.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	10	107.00
Replacements	7	39.90
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	102	887.40
1 Year Trout/Salmon	10	87.00
3 Year Trout/Salmon	11	271.70
Boat Launch Permit	48	376.80
Annual Fishing Button	15	60.00
Totals (Note 2)	<u>374</u>	<u>5,935.50</u>
 Disbursements to Fish and Boat Commission (Note 3)		 <u>(5,935.50)</u>
 Balance due Fish and Boat Commission (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		 <u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	90	\$ 1,956.00
3 Year Resident	5	318.50
5 Year Resident	1	105.70
Voluntary Youth	2	3.40
Replacements	1	5.70
Senior resident	6	64.80
3 Year Senior Resident	1	30.70
National Guard/Armed Forces	4	6.80
Reduced Disabled Veterans	1	1.70
Senior lifetime	20	1,059.60
Lifetime Upgrade Card	9	96.70
Replacements	3	17.50
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	71	619.10
1 Year Trout/Salmon	8	69.60
3 Year Trout/Salmon	9	222.30
5 Year Trout/Salmon	3	122.10
10 Year Trout/Salmon	1	80.70
Boat Launch Permit	737	6,474.00
Annual Fishing Button	11	44.00
Totals (Note 2)	<u>984</u>	<u>11,313.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(11,313.60)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
COLUMBIA COUNTY  
FISHING LICENSE SALES  
STATEMENT 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	85	\$ 1,861.50
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	3	5.70
Replacements	1	5.90
Senior resident	7	76.30
National Guard/Armed Forces	1	1.90
Reduced Disabled Veterans	1	1.90
Non-resident	1	51.90
Senior lifetime	11	559.90
Lifetime Upgrade Card	5	54.50
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	75	667.50
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	2	161.80
Boat Launch Permit	568	5,083.60
Angler and Boater Magazine	1	12.90
Annual Fishing Button	31	124.00
	<hr/>	<hr/>
Totals (Note 2)	<u>813</u>	9,152.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,152.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
 COLUMBIA COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,822	\$ 39,486
Senior citizen	2,714	9,830
Lifetime	426	12,850
Totals (Note 2)	<u>9,962</u>	<u>62,166</u>
Disbursements to Department of Agriculture (Note 3)		<u>(61,883)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		283
Examination adjustments (Note 5)		<u>(283)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,693	\$ 38,781
Senior citizen	2,643	9,553
Lifetime	432	13,210
Totals (Note 2)	<u>9,768</u>	<u>61,544</u>
Disbursements to Department of Agriculture (Note 3)		<u>(61,544)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,619	\$ 32,475
Senior citizen	2,409	8,731
Lifetime	493	14,920
Totals (Note 2)	<u>8,521</u>	<u>56,126</u>
Disbursements to Department of Agriculture (Note 3)		<u>(56,126)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
COLUMBIA COUNTY  
DOG LICENSE SALES  
STATEMENT 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	5,674	\$ 32,572
Senior citizen	2,349	8,489
Lifetime	471	14,350
Totals (Note 2)	<u>8,494</u>	<u>55,411</u>
Disbursements to Department of Agriculture (Note 3)		<u>(55,411)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.



TREASURER  
COLUMBIA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

1. Criteria

The Statements 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 Statements 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.

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.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of hunting licenses, sold electronically, for license years 2014 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
COLUMBIA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. Examination Adjustment-Dog License Statement January 1, 2014-December 31, 2014

This examination adjustment represents a credit given by the Department of Agriculture for postage costs incurred by the office.

6. County Officers Serving During Examination Period

Shirley A. Turner served as Treasurer during the hunting license period July 1, 2014 to December 31, 2015 and during the fishing and dog license period January 1, 2014 to December 31, 2015.

Cindy Creveling served as Treasurer during the hunting license period January 1, 2016 to June 30, 2017 and during the fishing and dog license period January 1, 2016 to December 31, 2017.

TREASURER  
COLUMBIA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Ms. Tracee Gotwalt**  
Director  
Division of Budget and Finance  
Administrative Services

**Ms. Linda Hansen**  
Administrative Officer I  
Bureau of Dog Law  
Department of Agriculture

**Mr. John Arway**  
Executive Director  
Fish and Boat Commission

**Mr. Bryan Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Cindy Creveling**  
Treasurer

**The Honorable Chris E. Young**  
Chairperson 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).