

COMPLIANCE AUDIT

Treasurer

Huntingdon County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

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

May 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Susan Harry
Treasurer
Huntingdon County
Huntingdon, PA 16652

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

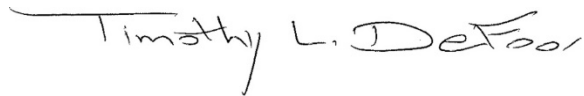
Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report:

- Missing Dog Licenses.

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 County Officer's management. We appreciate the courtesy extended to us by the Huntingdon 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.

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 name.

Timothy L. DeFoor
Auditor General
May 1, 2024

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TREASURER
HUNTINGDON 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 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.

Susan Harry 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.

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
HUNTINGDON 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	163	\$ 3,243.70
Junior	6	35.40
Junior combination	13	115.70
Senior	12	154.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	14	31.60
Spring Turkey	3	62.70
Mentored Youth	8	15.20
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	70	1,113.00
Muzzleloaders - Resident and Non-resident	44	479.60
Antlerless deer		
Resident	19,989	117,935.10
Resident landowners	15	88.50
Non-resident	261	6,759.90
Armed forces	13	76.70
Disabled veterans	41	241.90
Elk - Antlered and Antlerless	5	54.50
Bobcat	6	35.40
Fisher	4	23.60
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	10	199.00
Junior resident	1	5.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	69	1,117.10
DMAP - Resident and Non-resident	11	108.90
Replacements	72	424.80
Hunting & Trapping Digest	6	30.00
Totals	<u>20,875</u>	<u>133,747.10</u>
Disbursements to Game Commission		(133,579.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(167.90)</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
HUNTINGDON 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	183	\$ 3,641.70
Junior	6	35.40
Junior combination	14	124.60
Senior	12	154.80
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	11	24.90
Spring Turkey	2	41.80
Mentored Junior & Youth	12	22.80
Non-resident		
Adult	9	908.10
Seven day	1	30.90
Archery - Resident and Non-resident	77	1,234.30
Muzzleloaders - Resident and Non-resident	47	512.30
Antlerless deer		
Resident	19,839	117,050.10
Resident landowners	10	59.00
Non-resident	287	7,433.30
Armed forces	14	82.60
Disabled veterans	20	118.00
Elk - Antlered and Antlerless	8	87.20
Bobcat	5	29.50
Fisher	4	23.60
Adult Pheasant	9	233.10
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	97	1,562.30
DMAP - Resident and Non-resident	59	584.10
Replacements	58	342.20
Totals	<u>20,817</u>	<u>135,374.80</u>
Disbursements to Game Commission		(135,203.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(171.00)</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
HUNTINGDON 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	172	\$ 3,422.80
Junior	8	47.20
Junior combination	24	213.60
Senior	12	154.80
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Military	14	33.60
Spring Turkey	2	41.80
Mentored Junior & Youth	15	28.50
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	90	1,431.00
Muzzleloaders - Resident and Non-resident	53	577.70
Antlerless deer		
Resident	21,563	127,221.70
Resident landowners	11	64.90
Non-resident	352	9,116.80
Armed forces	14	82.60
Disabled veterans	22	129.80
Elk - Antlered and Antlerless	5	54.50
Bobcat	6	35.40
Fisher	3	17.70
Adult Pheasant	6	155.40
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	10	199.00
Senior resident	1	12.90
Migratory - Resident and Non-resident	7	20.30
Bear - Resident and Non-resident	103	1,677.70
DMAP - Resident and Non-resident	11	108.90
Replacements	46	271.40
Totals	<u>22,567</u>	146,514.80
Disbursements to Game Commission		(146,376.77)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(138.03)</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
HUNTINGDON 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	266	\$ 5,312.02
Junior	17	101.49
Landowner	1	3.97
Junior combination	22	197.34
Senior	16	207.52
Senior Lifetime Hunting	6	305.82
Senior Lifetime Combo	3	302.91
Senior Lifetime Upgrade Combo	3	152.91
Military	6	11.82
Spring Turkey	5	104.85
Mentored Junior & Youth	35	80.95
Non-resident		
Adult	7	706.79
Archery - Resident and Non-resident	130	2,086.10
Muzzleloaders - Resident and Non-resident	65	713.05
Antlerless deer		
Resident	22,372	133,560.84
Resident landowners	12	71.64
Non-resident	375	9,738.75
Armed forces	5	29.85
Disabled veterans	23	137.31
Elk - Antlered and Antlerless	6	65.82
Bobcat	12	71.64
Fisher	8	47.76
Adult Pheasant	12	311.64
Federal Duck Stamp	4	111.88
Furtaker		
Adult resident	26	519.22
Migratory - Resident and Non-resident	13	38.61
Bear - Resident and Non-resident	120	1,956.40
DMAP - Resident and Non-resident	16	159.52
Replacements	55	322.38
Totals	<u>23,641</u>	<u>157,430.80</u>
Disbursements to Game Commission		(157,267.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(163.00)</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, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
HUNTINGDON 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	58	\$ 1,270.20
3 Year Resident	3	191.70
10 Year Resident	1	210.90
Mentored Youth	1	-
Replacements	1	5.90
Senior resident	5	54.50
Disabled Veterans	15	7.60
Replacements	1	-
Non-resident	1	51.90
Replacements	1	5.90
Tourist		
Three day	2	51.80
Senior lifetime	6	305.40
Replacements	2	11.80
Lake Erie Stamp	2	14.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	48	427.20
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	2	81.80
Replacements	1	5.90
Voluntary Permits	2	21.80
Launch Permits	516	5,416.20
PA Fishing Summary Booklet	9	18.00
Annual Fishing Button	2	18.00
Totals	<u>703</u>	<u>8,479.00</u>
Disbursements to Fish and Boat Commission		<u>(8,479.00)</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
HUNTINGDON 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	32	\$ 700.80
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Replacements	2	11.80
Senior resident	3	32.70
Disabled Veterans	9	7.60
Replacements	3	-
Senior lifetime	2	101.80
Replacements	1	5.90
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	15	133.50
1 Year Trout/Salmon	8	71.20
5 Year Trout/Salmon	1	40.90
Launch Permits	136	1,315.20
Annual Fishing Button	<u>2</u>	<u>18.00</u>
Totals	<u>223</u>	<u>2,756.50</u>
 Disbursements to Fish and Boat Commission		 <u>(2,756.50)</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
HUNTINGDON 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	35	\$ 746.70
3 Year Resident	1	63.90
5 Year Resident	1	105.97
Mentored Youth	1	-
Senior resident	6	65.75
3 Year Senior Resident	1	30.97
Disabled Veterans	10	7.88
Replacements	3	-
Senior lifetime	5	254.85
Replacements	2	11.94
Lake Erie Stamp	1	8.97
Lake Erie And Trout/Salmon Combo Stamp	6	29.94
Trout/Salmon Stamp	42	367.49
3 Year Trout/Salmon	3	74.84
Launch Permits	165	3,390.05
Annual Fishing Button	1	9.00
Totals	283	5,168.25
Disbursements to Fish and Boat Commission		(5,168.25)
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, 2021		\$ -

TREASURER
HUNTINGDON 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	64	\$ 1,406.08
3 Year Resident	2	127.94
5 Year Resident	1	105.97
Venomous Snake	2	30.97
Senior resident	4	43.88
Disabled Veterans	11	9.85
Replacements	2	-
Tourist		
Seven day	1	33.97
Senior lifetime	3	152.91
Replacements	5	29.85
Lake Erie And Trout/Salmon Combo Stamp	5	59.88
Trout/Salmon Stamp	67	600.99
3 Year Trout/Salmon	3	74.91
5 Year Trout/Salmon	2	81.94
Launch Permits	111	2,159.67
Annual Fishing Button	2	21.94
Totals	<u>285</u>	<u>4,940.75</u>
 Disbursements to Fish and Boat Commission		 <u>(4,940.75)</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, 2022 to December 31, 2022		 <u>\$ -</u>

TREASURER
 HUNTINGDON 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	3,821	\$ 22,671.00
Senior citizen	1,772	6,578.00
Lifetime	<u>385</u>	<u>11,830.00</u>
Totals	<u><u>5,978</u></u>	41,079.00
Disbursements to Department of Agriculture		<u>(41,079.00)</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
 HUNTINGDON 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	3,048	\$ 18,012.00
Senior citizen	1,541	5,695.00
Lifetime	<u>287</u>	<u>9,080.00</u>
Totals	<u><u>4,876</u></u>	32,787.00
Disbursements to Department of Agriculture		<u>(32,787.00)</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
 HUNTINGDON 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	2,818	\$ 16,736.00
Senior citizen	1,472	5,418.00
Lifetime	<u>336</u>	<u>10,180.00</u>
Totals	<u><u>4,626</u></u>	32,334.00
Disbursements to Department of Agriculture		<u>(32,334.00)</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
 HUNTINGDON 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	2,507	\$ 14,829.00
Senior citizen	1,317	4,907.00
Lifetime	<u>366</u>	<u>11,240.00</u>
Totals	<u><u>4,190</u></u>	30,976.00
Disbursements to Department of Agriculture		<u>(30,976.00)</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
HUNTINGDON COUNTY
FINDING AND RECOMMENDATIONS
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

Finding - Missing Dog Licenses

Our audit disclosed that the following records could not be located and were unavailable for review:

- 2,500 Individual dog licenses and tags totaling \$17,500 for the period January 1, 2020 to December 31, 2020.
- 800 Senior dog licenses and tags totaling \$4,000 for the period January 1, 2020 to December 31, 2020.

Good internal accounting controls ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

The office holder stated that she placed the treasurer's allotted amount of licenses and tags for 2020 on the floor against a wall between the clerk's desk and the counter. What she did not take into consideration was that this area has a trash recycle bin located there. She did not have identifying labels on the boxes. She also stated that the boxes must have been assumed to be trash. She contacted the night custodian. He does not remember throwing them away but stated that must have been what happened.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

Recommendations

We recommend that the office establish and implement procedures to ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

TREASURER
HUNTINGDON COUNTY
FINDING AND RECOMMENDATIONS
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

Finding - Missing Dog Licenses (Continued)

Management's Response

The County Officer responded as follows:

My office acknowledges that the 2020 annual dog licenses allotted to the Huntingdon County Treasurer's office were removed and destroyed in error by a custodian. The licenses were in boxes and assumed by the cleaning staff that they were to be removed (the outside dog agents' licenses had already been distributed at that time). The specific employee from the custodian staff is no longer an employee of the county.

When this occurred, both [Individual 1] and [Individual 2] were notified by telephone and was followed up with an email. We had enough licenses in our supply to continue to sell without any new licenses needing to be issued to us by Dog Law.

Auditor's Conclusion

We appreciate the current officeholder's effort to correct this issue. It is imperative that internal controls are in place to safeguard Commonwealth assets. During our next audit, we will determine if the office complied with our recommendations.

TREASURER
HUNTINGDON 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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Susan Harry
Treasurer

The Honorable Scott Walls
Chairperson of the Board of Commissioners

Ms. Brenda Verner Sterling
Chief of Licensing and Registration,
Fish and Boat Commission

This report is a matter of public record and is available online at 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.