

ATTESTATION ENGAGEMENT

Treasurer

Huntingdon County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2018

Fishing and Dog - January 1, 2015 to
December 31, 2018

September 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Susan M. Harry
Treasurer
Huntingdon County
Huntingdon, PA 16652

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Huntingdon County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The 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 period 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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 Statements 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, Huntingdon 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.



Eugene A. DePasquale
Auditor General

August 19, 2019

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TREASURER
HUNTINGDON 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	173	\$ 3,408.10
Junior	6	34.20
Junior combination	16	139.20
Senior	9	114.30
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	3	152.10
Military	17	28.90
Reserves	1	1.70
Mentored Youth	8	13.60
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	89	1,397.30
Muzzleloaders - Resident and Non-resident	58	630.60
Antlerless deer		
Resident	15,225	86,782.50
Resident landowners	17	96.90
Non-resident	210	5,397.00
Armed forces	24	136.80
Disabled veterans	28	159.60
Elk - Antlered and Antlerless	3	32.10
Bobcat	4	22.80
Fisher	2	11.40
Federal Duck Stamp	1	27.20
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	16	43.20
Bear - Resident and Non-resident	59	966.30
DMAP - Resident and Non-resident	2	19.40
Replacements	49	275.30
Totals (Note 2)	<u>16,047</u>	<u>101,637.40</u>
Disbursements to Game Commission (Note 3)		(101,466.40)
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 (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
HUNTINGDON 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	157	\$ 3,124.30
Junior	7	41.30
Junior combination	14	124.60
Senior	10	129.00
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	16	33.40
Spring Turkey	3	62.70
Mentored Youth	9	17.10
Non-resident		
Adult	5	504.50
Seven day	1	30.90
Archery - Resident and Non-resident	83	1,329.70
Muzzleloaders - Resident and Non-resident	49	534.10
Antlerless deer		
Resident	15,976	94,258.40
Resident landowners	18	106.20
Non-resident	213	5,516.70
Armed forces	21	123.90
Disabled veterans	21	123.90
Elk - Antlered and Antlerless	6	65.40
Bobcat	7	41.30
Fisher	4	23.60
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	8	23.20
Bear - Resident and Non-resident	60	1,034.00
DMAP - Resident and Non-resident	2	19.80
Replacements	52	306.80
Totals (Note 2)	<u>16,767</u>	<u>108,809.30</u>
Disbursements to Game Commission (Note 3)		(108,647.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(162.00)</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
HUNTINGDON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	141	\$ 2,805.90
Junior	3	17.70
Junior combination	14	124.60
Senior	10	129.00
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	2	101.80
Military	20	46.00
Spring Turkey	5	104.50
Mentored Youth	8	15.20
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	78	1,240.20
Muzzleloaders - Resident and Non-resident	43	468.70
Antlerless deer		
Resident	17,596	103,816.40
Resident landowners	16	94.40
Non-resident	249	6,449.10
Armed forces	20	118.00
Disabled veterans	26	153.40
Elk - Antlered and Antlerless	10	109.00
Bobcat	3	17.70
Fisher	2	11.80
Adult Pheasant	9	233.10
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	8	159.20
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	54	898.60
DMAP - Resident and Non-resident	4	39.60
Replacements	37	218.30
Hunting & Trapping Digest	29	145.00
Totals (Note 2)	<u>18,419</u>	118,851.50
Disbursements to Game Commission (Note 3)		(118,694.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(157.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER
HUNTINGDON 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	88	\$ 1,821.60
3 Year Resident	1	63.70
5 Year Resident	1	100.70
Mentored Youth	1	-
Voluntary Youth	1	1.70
Senior resident	7	67.90
One day resident	1	10.70
Non-resident	1	50.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	8	85.60
Replacements	4	22.80
Lake Erie Stamp	3	23.40
Lake Erie And Trout/Salmon Combo Stamp	8	117.60
Trout/Salmon Stamp	63	548.10
1 Year Trout/Salmon	9	78.30
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Boat Launch Permit	22	205.70
Annual Fishing Button	10	55.00
Totals (Note 2)	<u>246</u>	4,130.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,141.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(11.00)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ (11.00)</u>

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

TREASURER
HUNTINGDON 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	87	\$ 1,890.90
3 Year Resident	3	191.10
Mentored Youth	1	-
Voluntary Youth	2	3.40
Replacements	2	11.60
Senior resident	11	118.30
Reduced Disabled Veterans	3	5.10
Tourist		
Three day	1	25.70
Senior lifetime	16	811.60
Lifetime Upgrade Card	7	75.10
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	63	549.10
1 Year Trout/Salmon	14	122.20
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	1	40.70
Boat Launch Permit	591	4,917.90
Annual Fishing Button	5	20.00
Totals (Note 2)	<u>819</u>	<u>8,999.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,010.80)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(11.30)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ (11.30)</u>

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

TREASURER
HUNTINGDON 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	75	\$ 1,642.50
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Senior resident	3	32.70
3 Year Senior Resident	1	30.90
Reduced Disabled Veterans	5	9.50
Non-resident	2	103.80
Replacements	1	5.90
Tourist		
Three day	1	25.90
Senior lifetime	6	305.40
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	53	471.70
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Boat Launch Permit	514	4,378.30
Annual Fishing Button	5	20.00
Totals (Note 2)	<u>681</u>	<u>7,385.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,385.10)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	60	\$ 1,314.00
3 Year Resident	5	319.50
Voluntary Youth	2	3.80
Replacements	1	5.90
Senior resident	4	43.60
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	1	1.90
Reduced Disabled Veterans	5	9.50
Senior lifetime	9	458.10
Lifetime Upgrade Card	6	65.40
Replacements	7	41.30
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	52	462.80
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	8	199.20
5 Year Trout/Salmon	1	40.90
Boat Launch Permit	438	3,662.10
Angler and Boater Magazine	1	12.90
Annual Fishing Button	5	20.00
Totals (Note 2)	<u>623</u>	<u>6,855.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,855.10)</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, 2018 to December 31, 2018		<u>\$ -</u>

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

TREASURER
HUNTINGDON 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	4,602	\$ 27,036.00
Senior citizen	1,894	7,126.00
Lifetime	<u>332</u>	<u>10,610.00</u>
Totals (Note 2)	<u><u>6,828</u></u>	44,772.00
Disbursements to Department of Agriculture (Note 3)		<u>(44,772.00)</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>\$ -</u></u>

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

TREASURER
HUNTINGDON 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	4,131	\$ 24,437.00
Senior citizen	1,824	6,840.00
Lifetime	<u>319</u>	<u>9,920.00</u>
Totals (Note 2)	<u><u>6,274</u></u>	41,197.00
Disbursements to Department of Agriculture (Note 3)		<u>(41,192.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		5.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u><u>\$ 5.00</u></u>

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

TREASURER
HUNTINGDON 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	3,955	\$ 23,563.00
Senior citizen	1,758	6,504.00
Lifetime	<u>319</u>	<u>9,740.00</u>
Totals (Note 2)	<u><u>6,032</u></u>	39,807.00
Disbursements to Department of Agriculture (Note 3)		<u>(39,812.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(5.00)
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ (5.00)</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,192	\$ 24,892.00
Senior citizen	1,776	6,626.00
Lifetime	<u>344</u>	<u>10,630.00</u>
Totals (Note 2)	<u><u>6,312</u></u>	42,148.00
Disbursements to Department of Agriculture (Note 3)		<u>(42,148.00)</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, 2018 to December 31, 2018		<u><u>\$ -</u></u>

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

TREASURER
HUNTINGDON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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 2015 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2018 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
HUNTINGDON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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. County Officer Serving During Examination Period

Bobbi Jo Gearhart served as Acting Treasurer during the hunting license period July 1, 2015 to December 31, 2015 and during the fishing and dog license period January 1, 2015 to December 31, 2015.

Susan M. Harry served as Treasurer during the hunting license period January 1, 2016 to June 30, 2018 and during the fishing and dog license period January 1, 2016 to December 31, 2018.

TREASURER
HUNTINGDON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. John Howard
Chief Counsel
Governor's Office of General Counsel
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. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Susan M. Harry
Treasurer

The Honorable Mark Sather
Chairperson of the Board of Commissioners

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.