

COMPLIANCE AUDIT

Treasurer

Westmoreland County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2022

Fishing and Dog - January 1, 2018 to
December 31, 2021

March 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Jared Squires
Treasurer
Westmoreland County
Greensburg, PA 15601

We have conducted a compliance audit of the Treasurer, Westmoreland County, Pennsylvania for the license periods identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer. We appreciate the courtesy extended by the Treasurer, Westmoreland County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
February 15, 2023

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TREASURER
WESTMORELAND COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

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 2017 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 through 2021 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our audit.

Jared Squires served as Treasurer during the hunting license period July 1, 2017 to June 30, 2022, and during the fishing and dog license period January 1, 2018 to December 31, 2021.

TREASURER
WESTMORELAND COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

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
WESTMORELAND COUNTY
HUNTING LICENSE SALES
SUMMARY 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	167	\$ 3,323.30
Junior	12	70.80
Junior combination	14	124.60
Senior	2	25.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	3	152.70
Military	55	119.50
Reserves	2	3.80
Spring Turkey	2	41.80
Mentored Adult	1	19.90
Mentored Youth	6	11.40
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	137	2,188.30
Muzzleloaders - Resident and Non-resident	51	555.90
Antlerless deer		
Resident	25,895	152,780.50
Resident landowners	1	5.90
Non-resident	161	4,169.90
Armed forces	59	348.10
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	3	32.70
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	13	336.70
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	4	79.60
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	25	72.50
Bear - Resident and Non-resident	53	842.70
DMAP - Resident and Non-resident	6	59.40
Replacements	71	418.90
Hunting & Trapping Digest	26	130.00
Totals	<u>26,839</u>	<u>166,987.20</u>
Disbursements to Game Commission		(166,882.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(105.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
WESTMORELAND 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	161	\$ 3,203.90
Junior	7	41.30
Junior combination	14	124.60
Senior	5	64.50
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	4	203.60
Military	36	82.40
Reserves	3	5.70
Spring Turkey	2	41.80
Mentored Youth	4	7.60
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	153	2,432.70
Muzzleloaders - Resident and Non-resident	51	555.90
Antlerless deer		
Resident	26,785	158,031.50
Resident landowners	1	5.90
Non-resident	225	5,827.50
Armed forces	35	206.50
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	6	65.40
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	16	414.40
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	5	99.50
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	19	55.10
Bear - Resident and Non-resident	47	747.30
DMAP - Resident and Non-resident	7	69.30
Replacements	60	354.00
Hunting & Trapping Digest	35	175.00
Totals	<u>27,757</u>	<u>174,049.80</u>
Disbursements to Game Commission		(173,916.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
WESTMORELAND 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	171	\$ 3,402.90
Junior	7	41.30
Junior combination	10	89.00
Senior	10	129.00
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	4	203.60
Military	37	83.30
Spring Turkey	4	83.60
Mentored Junior & Youth	6	19.40
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	148	2,363.20
Muzzleloaders - Resident and Non-resident	50	555.00
Antlerless deer		
Resident	28,633	168,934.70
Non-resident	252	6,526.80
Armed forces	35	206.50
Disabled veterans	66	389.40
Elk - Antlered and Antlerless	3	32.70
Bobcat	2	11.80
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	17	440.30
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	5	99.50
Senior resident	1	12.90
Migratory - Resident and Non-resident	19	55.10
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	9	89.10
Replacements	57	336.30
Totals	<u>29,615</u>	<u>185,761.50</u>
Disbursements to Game Commission		(185,633.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.00)</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
WESTMORELAND 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	137	\$ 2,726.30
Junior	3	17.70
Junior combination	11	97.90
Senior	3	38.70
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	26	63.40
Reserves	1	1.90
Spring Turkey	1	20.90
Mentored Junior & Youth	10	27.00
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	141	2,261.90
Muzzleloaders - Resident and Non-resident	57	631.30
Antlerless deer		
Resident	30,556	180,280.40
Non-resident	262	6,785.80
Armed forces	21	123.90
Disabled veterans	31	182.90
Elk - Antlered and Antlerless	15	163.50
Bobcat	5	29.50
Fisher	1	5.90
Adult Pheasant	14	362.60
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	3	59.70
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	32	92.80
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	10	99.00
Replacements	90	531.00
Totals	<u>31,503</u>	<u>196,540.20</u>
Disbursements to Game Commission		(196,433.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(107.00)</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, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
WESTMORELAND 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	184	\$ 3,674.48
Junior	2	11.94
Junior combination	19	170.43
Senior	3	38.91
Senior Lifetime Hunting	2	101.94
Senior Lifetime Combo	3	302.91
Military	49	96.53
Spring Turkey	1	20.97
Mentored Junior & Youth	18	39.46
Non-resident		
Adult	6	605.82
Junior combination	2	101.94
Mentored Adult	1	100.97
Archery - Resident and Non-resident	169	2,708.93
Muzzleloaders - Resident and Non-resident	68	745.96
Antlerless deer		
Resident	31,527	188,216.19
Non-resident	325	8,440.25
Armed forces	33	197.01
Disabled veterans	42	250.74
Elk - Antlered and Antlerless	13	142.61
Bobcat	6	35.82
Fisher	1	5.97
Adult Pheasant	22	571.34
Federal Duck Stamp	6	167.82
Furtaker		
Adult resident	9	179.73
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	33	98.01
Bear - Resident and Non-resident	72	1,149.84
DMAP - Resident and Non-resident	10	124.70
Replacements	183	610.88
Totals	<u>32,810</u>	<u>208,914.07</u>
Disbursements to Game Commission		(208,790.07)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(124.00)</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
WESTMORELAND COUNTY
FISHING LICENSE SALES
SUMMARY 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	54	\$ 1,182.60
3 Year Resident	1	63.90
10 Year Resident	1	210.90
Mentored Youth	2	-
Replacements	1	5.90
Senior resident	1	10.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	27	24.70
Replacements	7	-
Senior lifetime	10	509.00
Lifetime Upgrade Card	12	130.80
Multi Year Upgrade Card	2	21.80
Replacements	1	5.90
Donations for the Fish and Boat Commission	1	1.00
Lake Erie Stamp	4	24.00
Lake Erie And Trout/Salmon Combo Stamp	16	238.40
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	39	347.10
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	10	99.50
Annual Fishing Button	1	4.00
Totals	<u>203</u>	<u>3,129.10</u>
Disbursements to Fish and Boat Commission		<u>(3,129.10)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
WESTMORELAND 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	46	\$ 1,007.40
3 Year Resident	1	63.90
10 Year Resident	1	210.90
Voluntary Youth	2	3.80
Senior resident	5	54.50
National Guard/Armed Forces	2	3.80
Disabled Veterans	33	26.60
Replacements	3	-
Senior lifetime	11	649.90
Lifetime Upgrade Card	12	190.80
Replacements	7	41.30
Donations for the Fish and Boat Commission	1	(2.00)
Lake Erie Stamp	11	74.70
Lake Erie And Trout/Salmon Combo Stamp	21	312.90
3 Year Lake Erie and Trout/Salmon	1	42.90
10 Year Lake Erie and Trout/Salmon	1	140.90
Trout/Salmon Stamp	26	231.40
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Voluntary Permits	2	86.80
Launch Permits	12	119.40
PA Fishing Summary Booklet	17	34.00
Annual Fishing Button	3	27.00
Totals	<u>235</u>	<u>3,640.20</u>
Disbursements to Fish and Boat Commission		<u>(3,640.20)</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
WESTMORELAND 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	27	\$ 591.30
3 Year Resident	1	63.90
Voluntary Youth	2	3.80
Replacements	1	5.90
Senior resident	2	21.80
Disabled Veterans	17	20.90
Replacements	2	-
Senior lifetime	7	401.30
Lifetime Upgrade Card	1	15.90
Replacements	3	17.70
Lake Erie Stamp	3	20.90
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	18	268.20
Trout/Salmon Stamp	10	89.00
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	2	81.80
Launch Permits	14	147.30
Annual Fishing Button	1	9.00
Totals	<u>122</u>	<u>1,888.60</u>
Disbursements to Fish and Boat Commission		<u>(1,888.60)</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
WESTMORELAND 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	32	\$ 702.90
3 Year Resident	1	63.97
Voluntary Youth	1	1.97
Replacements	1	5.97
Senior resident	2	21.94
Disabled Veterans	33	19.63
Replacements	3	5.97
Senior lifetime	12	611.36
Replacements	5	29.78
Lake Erie Stamp	9	56.90
Lake Erie And Trout/Salmon Combo Stamp	20	254.42
3 Year Lake Erie and Trout/Salmon	1	42.97
10 Year Lake Erie and Trout/Salmon	2	281.94
Trout/Salmon Stamp	23	206.24
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	2	81.87
10 Year Trout/Salmon	3	242.84
Launch Permits	5	94.85
Totals	<u>159</u>	<u>2,777.19</u>
Disbursements to Fish and Boat Commission		<u>(2,777.19)</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, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
WESTMORELAND COUNTY
DOG LICENSE SALES
SUMMARY 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	30,794	\$ 171,408.00
Senior citizen	8,881	31,087.00
Lifetime	<u>2,843</u>	<u>86,180.00</u>
Totals	<u><u>42,518</u></u>	288,675.00
Disbursements to Department of Agriculture		<u>(288,675.00)</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, 2018 to December 31, 2018		<u><u>\$ -</u></u>

TREASURER
WESTMORELAND 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	28,877	\$ 160,391.00
Senior citizen	8,418	29,468.00
Lifetime	<u>3,022</u>	<u>90,940.00</u>
Totals	<u><u>40,317</u></u>	280,799.00
Disbursements to Department of Agriculture		<u>(280,799.00)</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
WESTMORELAND 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	23,313	\$ 129,083.00
Senior citizen	7,592	26,400.00
Lifetime	<u>2,473</u>	<u>74,390.00</u>
Totals	<u><u>33,378</u></u>	229,873.00
Disbursements to Department of Agriculture		<u>(229,873.00)</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
WESTMORELAND 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	22,944	\$ 127,842.00
Senior citizen	7,230	25,298.00
Lifetime	<u>2,697</u>	<u>82,720.00</u>
Totals	<u><u>32,871</u></u>	235,860.00
Disbursements to Department of Agriculture		<u>(235,860.00)</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
WESTMORELAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

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

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

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Jared Squires
Treasurer

The Honorable Jeffrey Balzer
Controller

The Honorable Sean Kertes
Chairperson of the Board of Commissioners

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