

ATTESTATION ENGAGEMENT

Treasurer

Westmoreland County, Pennsylvania

For the Period

Hunting - July 1 2014 to June 30, 2017

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

October 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 Jared Squires
Treasurer
Westmoreland County
Greensburg, PA 15601

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Westmoreland 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 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*.

Independent Auditor's Report (Continued)

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.

We appreciate the courtesy extended by the Treasurer, Westmoreland 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.



September 21, 2018

Eugene A. DePasquale
Auditor General

CONTENTS

Page

Financial Section:

Statement Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2014 To June 30, 20151
For The License Period July 1, 2015 To June 30, 20162
For The License Period July 1, 2016 To June 30 , 20173

Fishing License Sales:

Statements Of Receipts And Disbursements:

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 Disbursements12

Report Distribution14

TREASURER
WESTMORELAND 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	171	\$ 3,368.70
Junior	2	11.40
Landowner	1	3.70
Junior combination	17	147.90
Senior	6	76.20
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	1	50.70
Senior Lifetime Upgrade Combo	3	152.10
Military	55	93.50
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Adult	1	19.70
Mentored Youth	17	28.90
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	141	2,213.70
Muzzleloaders - Resident and Non-resident	56	599.20
Antlerless deer		
Resident	28,003	159,617.10
Resident landowners	3	17.10
Non-resident	158	4,060.60
Armed forces	69	393.30
Disabled veterans	55	313.50
Elk - Antlered and Antlerless	6	64.20
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	7	137.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	28	75.60
Bear - Resident and Non-resident	69	1,083.30
DMAP - Resident and Non-resident	3	29.10
Replacements	90	513.00
Totals (Note 2)	<u>28,980</u>	<u>173,886.00</u>
Disbursements to Game Commission (Note 3)		(173,765.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.30)</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
WESTMORELAND 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	141	\$ 2,777.70
Junior	4	22.80
Landowner	1	3.70
Junior combination	11	95.70
Senior	6	76.20
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	1	50.70
Resident Reduced DV Hunting	5	8.50
Military	42	71.40
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Adult	1	19.70
Mentored Youth	11	18.70
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	126	1,988.20
Muzzleloaders - Resident and Non-resident	47	502.90
Antlerless deer		
Resident	25,306	144,244.20
Resident landowners	2	11.40
Non-resident	115	2,955.50
Armed forces	65	370.50
Disabled veterans	60	342.00
Elk - Antlered and Antlerless	5	53.50
Bobcat	2	11.40
Fisher	2	11.40
Federal Duck Stamp	4	108.80
Furtaker		
Adult resident	3	59.10
Senior resident	1	12.70
Resident Reduced DV Furtaker	1	1.70
Migratory - Resident and Non-resident	34	91.80
Bear - Resident and Non-resident	59	926.30
DMAP - Resident and Non-resident	13	151.10
Replacements	72	410.40
Totals (Note 2)	<u>26,163</u>	<u>156,875.10</u>
Disbursements to Game Commission (Note 3)		(156,754.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.30)</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
WESTMORELAND 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	163	\$ 3,243.70
Junior	3	17.70
Junior combination	7	62.30
Senior	4	51.60
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	3	152.70
Resident Reduced DV Hunting	7	13.30
Military	29	55.10
Reserves	2	3.80
Spring Turkey	4	83.60
Mentored Youth	9	17.10
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	144	2,289.60
Muzzleloaders - Resident and Non-resident	52	566.80
Antlerless deer		
Resident	26,033	153,594.70
Non-resident	125	3,237.50
Armed forces	52	306.80
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	2	21.80
Bobcat	2	11.80
Fisher	1	5.90
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	8	159.20
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	47	747.30
DMAP - Resident and Non-resident	4	39.60
Replacements	92	538.80
Totals (Note 2)	<u>26,887</u>	<u>166,270.80</u>
Disbursements to Game Commission (Note 3)		(166,141.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(129.00)</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
WESTMORELAND 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	65	\$ 1,410.50
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Voluntary Youth	1	1.70
Replacements	2	11.40
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	14	23.80
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	25	267.50
Replacements	10	28.50
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	40	588.00
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	50	435.00
3 Year Trout/Salmon	1	24.70
Totals (Note 2)	<u>245</u>	<u>4,347.00</u>
 Disbursements to Fish and Boat Commission (Note 3)		 <u>(4,347.00)</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
WESTMORELAND 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	50	\$ 1,035.00
5 Year Resident	1	105.70
Voluntary Youth	1	1.70
Senior resident	6	58.20
National Guard/Armed Forces	8	13.60
Reduced Disabled Veterans	3	8.10
Tourist		
One day	2	51.40
Senior lifetime	12	608.40
Lifetime Upgrade Card	9	96.30
Replacements	4	22.80
Lake Erie Stamp	10	63.40
Lake Erie And Trout/Salmon Combo Stamp	14	205.80
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	41	356.70
1 Year Trout/Salmon	12	104.40
Boat Launch Permit	2	18.70
Annual Fishing Button	2	8.00
Totals (Note 2)	<u>178</u>	<u>2,828.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,828.90)</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
WESTMORELAND 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	43	\$ 934.70
3 Year Resident	1	63.70
5 Year Resident	1	105.90
Senior resident	5	53.90
National Guard/Armed Forces	11	18.70
Reduced Disabled Veterans	3	5.30
Senior lifetime	15	761.30
Lifetime Upgrade Card	7	75.70
Replacements	4	23.20
Lake Erie Stamp	6	44.50
Lake Erie And Trout/Salmon Combo Stamp	15	220.90
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	38	331.40
1 Year Trout/Salmon	7	60.90
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	7	81.60
10 Year Trout/Salmon	1	80.70
Boat Launch Permit	8	79.00
Annual Fishing Button	2	8.00
Totals (Note 2)	<u>176</u>	<u>3,016.80</u>
 Disbursements to Fish and Boat Commission (Note 3)		 <u>(3,016.80)</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
WESTMORELAND 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	42	\$ 919.80
3 Year Resident	1	63.90
Senior resident	6	65.40
National Guard/Armed Forces	5	9.50
Reduced Disabled Veterans	6	11.40
Replacements	1	5.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	6	65.40
Replacements	1	5.90
Lake Erie Stamp	4	26.90
Lake Erie And Trout/Salmon Combo Stamp	14	208.60
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	31	275.90
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	2	81.80
Boat Launch Permit	12	103.40
Totals (Note 2)	<u>140</u>	<u>2,141.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,141.90)</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
WESTMORELAND 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	32,266	\$ 179,078.00
Senior citizen	9,025	31,729.00
Lifetime	2,375	71,160.00
Totals (Note 2)	43,666	281,967.00
Disbursements to Department of Agriculture (Note 3)		(281,967.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		\$ -

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

TREASURER
WESTMORELAND 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	32,079	\$ 178,275.00
Senior citizen	9,262	32,562.00
Lifetime	2,756	83,790.00
Totals (Note 2)	44,097	294,627.00
Disbursements to Department of Agriculture (Note 3)		(294,627.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		\$ -

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

TREASURER
WESTMORELAND 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	29,001	\$ 160,849.00
Senior citizen	8,728	30,428.00
Lifetime	2,879	87,080.00
Totals (Note 2)	40,608	278,357.00
Disbursements to Department of Agriculture (Note 3)		(278,357.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		\$ -

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

TREASURER
WESTMORELAND 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	29,136	\$ 161,854.00
Senior citizen	8,634	30,176.00
Lifetime	2,812	85,420.00
Totals (Note 2)	40,582	277,450.00
Disbursements to Department of Agriculture (Note 3)		(277,450.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		\$ -

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

TREASURER
 WESTMORELAND 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 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
WESTMORELAND 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. County Officer Serving During Examination Period

Jared Squires served as Treasurer during the hunting license period July 1, 2014 to June 30, 2017 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

TREASURER
WESTMORELAND 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 Jared Squires
Treasurer

The Honorable Jeffrey Balzer
Controller

The Honorable Gina Cerilli
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.