COMPLIANCE AUDIT

Treasurer

Juniata County, Pennsylvania For the Period Hunting - July 1, 2019 to December 31, 2023 Fishing and Dog - January1, 2019 to December 31, 2023

December 2024



Commonwealth of Pennsylvania Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania Department of the Auditor General Harrisburg, PA 17120-0018 Facebook: Pennsylvania Auditor General Twitter: @PAAuditorGen www.PaAuditor.gov

TIMOTHY L. DEFOOR AUDITOR GENERAL

The Honorable Laurie S. Hower Treasurer Juniata County Mifflintown, PA 17059

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

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 *Proposed 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 Juniata 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.

Timothy L. Detaor

Timothy L. DeFoor Auditor General November 25, 2024

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TREASURER JUNIATA COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2023

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 2019 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2019 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 through 2023 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:

License Type	Licensing Agency	License Period
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.

Sandra King served as Treasurer during the hunting license period July 1, 2019 to December 31, 2021, and during the fishing and dog license period January 1, 2019 to December 31, 2021.

Laurie S. Hower served as Treasurer during the hunting license period January 1, 2022 to June 30, 2023, and during the fishing and dog license period January 1, 2022 to December 31, 2023.

TREASURER JUNIATA COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2023

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 JUNIATA COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

License Type	Licenses Sold	Amount Due Game Commission
<u>License Type</u>	5010	Commission
Resident		
Adult	211	\$ 4,212.90
Junior	4	23.60
Junior combination	25	222.50
Senior	15	193.50
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	1	50.90
Military	5	9.50
Spring Turkey	7	146.30
Mentored Junior & Youth	15	28.50
Non-resident	15	28.30
Adult	2	201.80
		201.80
Archery - Resident and Non-resident	112	1,780.80
Muzzleloaders - Resident and Non-resident	67	730.30
Antlerless deer	6.000	
Resident	6,923	40,845.70
Resident landowners	8	47.20
Non-resident	55	1,424.50
Armed forces	4	23.60
Disabled veterans	7	41.30
Elk - Antlered and Antlerless	5	54.50
Bobcat	10	59.00
Fisher	7	41.30
Adult Pheasant	10	259.00
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	15	298.50
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	23	66.70
Bear - Resident and Non-resident	142	2,257.80
DMAP - Resident and Non-resident	21	207.90
Replacements	36	212.40
Totals	7,744	54,446.10
101415	/,/ 11	51,110.10
Disbursements to Game Commission		(54,264.10)
Credits taken for licenses issued for Disabled Veterans and		
Senior Lifetime Hunt renewals		(182.00)
Balance due Game Commission (County) per settled reports		-
Proposed Audit Adjustments		
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		\$ -
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TREASURER JUNIATA COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

License Type	Licenses Sold	Amount Due Game Commission	
<u>Electise Type</u>	5010		011111331011
Resident			
Adult	114	\$	2,268.60
Junior	3		17.70
Junior combination	16		142.40
Senior	8		103.20
Senior Lifetime Combo	5		504.50
Senior Lifetime Hunting	3		152.77
Senior Lifetime Up grade Combo	1		50.90
Military	11		20.90
Spring Turkey	6		125.47
Mentored Adult	1		19.90
Mentored Junior & Youth	15		28.85
Non-resident			
Seven day	2		61.80
Archery - Resident and Non-resident	70		1,113.00
Muzzleloaders - Resident and Non-resident	36		392.40
Antlerless deer			
Resident	7,035		41,506.50
Resident landowners	8		47.20
Non-resident	57		1,476.30
Armed forces	15		88.50
Disabled veterans	7		41.30
Elk - Antlered and Antlerless	3		32.70
Bobcat	2		11.80
Adult Pheasant	6		155.40
Federal Duck Stamp	2		54.80
Furtaker			
Adult resident	4		79.60
Senior resident	1		12.90
Migratory - Resident and Non-resident	14		40.60
Bear - Resident and Non-resident	93		1,478.70
DMAP - Resident and Non-resident	24		237.60
Replacements	25		147.50
Hunting & Trapping Digest	1		-
Totals	7,588		50,413.79
Disbursements to Game Commission			(50,276.79)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			(137.00)
Balance due Game Commission (County) per settled reports			-
Proposed Audit Adjustments			-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		\$	

TREASURER JUNIATA COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	Licenses Sold	Amount Due Game Commission	
Resident			
Adult	136	\$ 2,7	15.92
Junior	2	φ 2,7	11.94
Junior combination	19	1	70.43
Senior	11		42.67
Senior Lifetime Hunting	4		03.88
Senior Lifetime Combo	6		05.82
Senior Lifetime Up grade Combo	1	C C	50.97
Military	6		11.82
Spring Turkey	9	1	88.73
Mentored Junior & Youth	13		25.61
Non-resident	15		23.01
Adult	4	/	03.88
Archery - Resident and Non-resident	81		03.57
Muzzleloaders - Resident and Non-resident	45		93.65
Antlerless deer	45		95.05
Resident	7 570	45 1	02.00
Resident landowners	7,570 7		92.90 41.79
Non-resident	81		
Armed forces		2,1	03.57
Disabled veterans	11		65.67
	12	1	71.64
Elk - Antlered and Antlerless	17	1	86.49
Bobcat	4		23.88
Fisher	2		11.94
Adult Pheasant	9		33.73
Federal Duck Stamp	6	1	67.82
Furtaker	10		00.70
Adult resident	10	1	99.70
Senior resident	1		12.97
Migratory - Resident and Non-resident	15		44.55
Bear - Resident and Non-resident	112		88.64
DMAP - Resident and Non-resident	17		69.49
Replacements	47		67.16
Totals	8,258	56,8	10.83
Disbursements to Game Commission		(56,6	67.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(1	43.03)
Senior Enorme fruit renewals		(1	15.057
Balance due Game Commission (County) per settled reports			-
Proposed Audit Adjustments			-
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		\$	-

TREASURER JUNIATA COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

	Licenses	Amount Due Game	
License Type	Sold	Commission	
Resident			
Adult	140	\$ 2,795.80	
Junior	5	29.85	
Junior combination	17	152.49	
Senior	8	103.76	
Senior Lifetime Hunting	1	50.97	
Senior Lifetime Combo	2	201.94	
Military	11	21.67	
Spring Turkey	8	167.76	
Mentored Junior & Youth	18	43.46	
Non-resident			
Adult	1	100.97	
Seven day	2	61.94	
Archery - Resident and Non-resident	90	1,437.30	
Muzzleloaders - Resident and Non-resident	59	647.23	
Antlerless deer			
Resident	7,668	45,777.96	
Resident landowners	5	29.85	
Non-resident	56	1,454.32	
Armed forces	6	35.82	
Disabled veterans	9	53.73	
Elk - Antlered and Antlerless	9	98.73	
Bobcat	10	59.70	
Fisher	5	29.85	
Adult Pheasant	10	259.70	
Federal Duck Stamp	6	167.82	
Furtaker Adult resident	10	220 64	
Senior resident	12 1	239.64 12.97	
	14	41.58	
Migratory - Resident and Non-resident Bear - Resident and Non-resident	14	1,788.64	
DM AP - Resident and Non-resident	8	79.76	
Replacements	89	131.34	
Totals	8,382	56,076.55	
Totais	0,302	50,070.55	
Disbursements to Game Commission		(55,929.46)	
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(147.09)	
Rolonge due Game Commission (Country)			
Balance due Game Commission (County) per settled reports		-	
Proposed Audit Adjustments			
Adjusted balance due Game Commission (County)			
for the license period July 1, 2022 to June 30, 2023		\$ -	
		-	

TREASURER JUNIATA COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

License Type	Licenses Sold	Amount Due Fish and Boat Commission	
Resident	98	\$	2,146.20
3 Year Resident	2		127.80
5 Year Resident	1		105.90
Mentored Youth	9		-
Voluntary Youth	12		22.80
Venomous Snake	2		30.90
Senior resident	1		10.90
National Guard/Armed Forces	1		1.90
Disabled Veterans	2		1.90
Replacements Tourist	1		5.90
One day	1		25.90
Senior lifetime	11		559.90
Lifetime Upgrade Card	1		15.90
Replacements	3		17.70
Lake Erie Stamp	1		6.00
Lake Erie And Trout/Salmon Combo Stamp	4		59.60
Trout/Salmon Stamp	72		640.80
1 Year Trout/Salmon	8		71.20
3 Year Trout/Salmon	7		174.30
5 Year Trout/Salmon	2		81.80
Launch Permits	454		4,505.30
PA Fishing Summary Booklet	24		48.00
Annual Fishing Button	6		54.00
Totals	723		8,714.60
Disbursements to Fish and Boat Commission			(8,714.60)
Balance due Fish and Boat Commission (County) per settled reports			-
Proposed Audit Adjustments			-
Adjusted balance due Fish and Boat Commission (C for the license period January 1, 2019 to December	• /	\$	

TREASURER JUNIATA COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

License Type	Licenses Sold	Fisł	nount Due n and Boat ommission
Resident	49	\$	1,073.10
3 Year Resident	2		127.80
5 Year Resident	1		105.90
Mentored Youth	3		-
Voluntary Youth	3		5.70
Replacements	1		5.90
Senior resident	1		10.90
National Guard/Armed Forces	2		3.80
Senior lifetime	9		458.10
Replacements	2		11.80
1 Year Lake Erie	1		8.90
Trout/Salmon Stamp	43		382.70
1 Year Trout/Salmon	7		62.30
3 Year Trout/Salmon	6		149.40
5 Year Trout/Salmon	1		40.90
10 Year Trout/Salmon	1		80.90
Launch Permits	166		1,693.70
Annual Fishing Button	2		18.00
Totals	300		4,239.80
Disbursements to Fish and Boat Commission			(4,239.80)
Balance due Fish and Boat Commission (County) per settled reports			-
Proposed Audit Adjustments			
Adjusted balance due Fish and Boat Commission (Co for the license period January 1, 2020 to December	÷ .	\$	

TREASURER JUNIATA COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

License Type	Licenses Sold	Fisł	mount Due sh and Boat Commission	
Resident	49	\$	1,075.06	
3 Year Resident	1		63.97	
Mentored Youth	10		-	
Voluntary Youth	7		9.64	
Senior resident	2		21.87	
National Guard/Armed Forces	1		1.90	
Disabled Veterans	2		1.97	
Tourist				
Seven day	1		33.97	
Senior lifetime	5		254.85	
Replacements	4		23.88	
Lake Erie And Trout/Salmon Combo Stamp	1		14.97	
Trout/Salmon Stamp	50		446.89	
1 Year Trout/Salmon	1		8.90	
3 Year Trout/Salmon	4		99.88	
Launch Permits	137		2,772.95	
Annual Fishing Button	2		18.00	
Totals	277		4,848.70	
Disbursements to Fish and Boat Commission			(4,848.70)	
Balance due Fish and Boat Commission (County) per settled reports			-	
Proposed Audit Adjustments				
Adjusted balance due Fish and Boat Commission (Conformation for the license period January 1, 2021 to December	• /	\$		

TREASURER JUNIATA COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

License Type	Licenses Sold	Amount Due Fish and Boat Commission	
Resident	52	\$	1,142.44
3 Year Resident	2	*	127.94
Mentored Youth	12		-
Voluntary Youth	5		9.85
Replacements	1		5.97
Senior resident	3		32.91
One day resident	2		21.94
National Guard/Armed Forces	1		1.97
Disabled Veterans	3		-
Senior lifetime	6		305.82
Replacements	2		11.94
Lake Erie Stamp	2		17.94
Lake Erie And Trout/Salmon Combo Stamp	2		14.97
Trout/Salmon Stamp	57		511.29
3 Year Trout/Salmon	5		124.85
10 Year Trout/Salmon	1		80.97
Launch Permits	70		1,397.90
Annual Fishing Button	2		21.94
Totals	228		3,830.64
Disbursements to Fish and Boat Commission			(3,830.64)
Balance due Fish and Boat Commission (County) per settled reports			-
Proposed Audit Adjustments			-
Adjusted balance due Fish and Boat Commission (Co for the license period January 1, 2022 to December	• ·	\$	

TREASURER JUNIATA COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

License Type	Licenses Sold	Amount Due Fish and Boat Commission	
Resident	57	\$	1,309.79
3 Year Resident	1		71.47
Mentored Youth	11		-
Voluntary Youth	3		5.91
Venomous Snake	2		30.97
Senior resident	2		23.19
National Guard/Armed Forces	1		1.97
Disabled Veterans	4		-
Senior lifetime	5		379.85
Replacements	3		17.91
Lake Erie Stamp	2		17.94
Lake Erie And Trout/Salmon Combo Stamp	1		14.97
Trout/Salmon Stamp	62		628.64
3 Year Trout/Salmon	3		97.41
5 Year Trout/Salmon	1		53.47
Launch Permits	114		2,398.58
Annual Fishing Button	1		10.97
Totals	273		5,063.04
Disbursements to Fish and Boat Commission			(5,063.04)
Balance due Fish and Boat Commission (County) per settled reports			-
Proposed Audit Adjustments			-
Adjusted balance due Fish and Boat Commission (Co for the license period January 1, 2023 to December	• /	\$	

TREASURER JUNIATA COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	3,093	\$ 18,636.00
Senior citizen	820	3,228.00
Lifetime	185	5,680.00
Totals	4,098	27,544.00
Disbursements to Department of Agriculture		(27,544.00)
Balance due Department of Agriculture (County) per settled reports		-
Proposed Audit Adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ </u>

TREASURER JUNIATA COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

Liconco Turco	Licenses Sold	Amount Due Department of
License Type	5010	Agriculture
Individual	2,855	\$ 17,167.00
Senior citizen	816	3,167.00
Lifetime	184	5,340.00
Totals	3,855	25,674.00
Disbursements to Department of Agriculture		(25,674.00)
Balance due Department of Agriculture (County) per settled reports		-
Proposed Audit Adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ </u>

TREASURER JUNIATA COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

I. T	Licenses	Amount Due Department of
<u>License Type</u>	Sold	Agriculture
Individual	2,854	\$ 17,230.00
Senior citizen	848	3,244.00
Lifetime	189	5,720.00
Totals	3,891	26,194.00
Disbursements to Department of Agriculture		(26,194.00)
Balance due Department of Agriculture (County) per settled reports		-
Proposed Audit Adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u> </u>

TREASURER JUNIATA COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	2,677	\$ 16,242.00
Senior citizen	749	2,876.00
Lifetime	211	6,460.00
Totals	3,637	25,578.00
Disbursements to Department of Agriculture		(25,578.00)
Balance due Department of Agriculture (County) per settled reports		-
Proposed Audit Adjustments		<u> </u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u> </u>

TREASURER JUNIATA COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

	Licenses	Amount Due Department of
License Type	Sold	Agriculture
Individual	2,419	\$ 14,701.00
Senior citizen	721	2,768.00
Lifetime	261	7,390.00
Totals	3,401	24,859.00
Disbursements to Department of Agriculture		(24,859.00)
Balance due Department of Agriculture (County) per settled reports		-
Proposed Audit Adjustments		
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2023 to December 31, 2023		<u>\$ </u>

TREASURER JUNIATA COUNTY REPORT DISTRIBUTION FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2023

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. Michael J. Bielen

Business Analyst II Fish and Boat Commission

Mr. Bryan Burhans

Executive Director Pennsylvania Game Commission

The Honorable Laurie S. Hower Treasurer

The Honorable Alice J. Gray Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <u>www.PaAuditor.gov</u>. 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: <u>news@PaAuditor.gov</u>.