

COMPLIANCE AUDIT

Treasurer

Clearfield County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

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

November 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 Carol Fox
Treasurer
Clearfield County
Clearfield, PA 16652

We have conducted a compliance audit of the Treasurer, Clearfield 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 *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, Clearfield 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
October 18, 2023

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TREASURER
CLEARFIELD 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 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.

Carol Fox 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
CLEARFIELD 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	47	\$ 935.30
Junior	2	11.80
Junior combination	7	62.30
Senior	8	103.20
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	2	101.80
Military	52	98.80
Reserves	1	1.90
Spring Turkey	9	188.10
Mentored Youth	1	1.90
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	79	1,276.10
Muzzleloaders - Resident and Non-resident	49	554.10
Antlerless deer		
Resident	14,837	87,538.30
Resident landowners	42	247.80
Non-resident	541	14,011.90
Non-resident landowners	3	77.70
Armed forces	59	348.10
Disabled veterans	84	495.60
Elk - Antlered and Antlerless	32	348.80
Bobcat	18	106.20
Fisher	5	29.50
Adult Pheasant	10	259.00
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	7	139.30
Migratory - Resident and Non-resident	15	49.50
Bear - Resident and Non-resident	50	795.00
DMAP - Resident and Non-resident	21	207.90
Replacements	58	342.20
Hunting & Trapping Digest	31	155.00
Totals	<u>16,079</u>	<u>109,248.20</u>
Disbursements to Game Commission		(109,064.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.00)</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
CLEARFIELD 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	78	\$ 1,552.20
Junior	1	5.90
Landowner	1	3.90
Junior combination	10	89.00
Senior	6	77.40
Senior Lifetime Combo	1	100.90
Military	64	121.60
Reserves	1	1.90
Spring Turkey	7	146.30
Mentored Adult	1	19.90
Mentored Junior & Youth	7	13.30
Non-resident		
Adult	9	908.10
Archery - Resident and Non-resident	102	1,641.80
Muzzleloaders - Resident and Non-resident	65	728.50
Antlerless deer		
Resident	16,271	95,998.90
Resident landowners	39	230.10
Non-resident	604	15,643.60
Non-resident landowners	4	103.60
Armed forces	53	312.70
Disabled veterans	85	501.50
Elk - Antlered and Antlerless	32	348.80
Bobcat	18	106.20
Fisher	6	35.40
River Otter	1	5.90
Adult Pheasant	10	259.00
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	8	159.20
Adult non-resident	2	161.80
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	15	49.50
Bear - Resident and Non-resident	67	1,065.30
DMAP - Resident and Non-resident	74	832.60
Replacements	104	613.60
Totals	<u>17,748</u>	<u>121,867.70</u>
Disbursements to Game Commission		(121,697.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.00)</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
CLEARFIELD 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	73	\$ 1,452.70
Junior	1	5.90
Junior combination	10	89.00
Senior	5	64.50
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	62	117.80
Spring Turkey	8	167.34
Mentored Junior & Youth	8	19.20
Non-resident		
Adult	10	1,009.14
Archery - Resident and Non-resident	119	1,912.10
Muzzleloaders - Resident and Non-resident	76	848.40
Antlerless deer		
Resident	18,632	109,928.80
Resident landowners	36	212.40
Non-resident	799	20,694.10
Non-resident landowners	2	51.80
Armed forces	46	271.40
Disabled veterans	81	477.90
Elk - Antlered and Antlerless	42	457.80
Bobcat	21	123.90
Fisher	9	53.10
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	17	49.30
Bear - Resident and Non-resident	67	1,065.30
DMAP - Resident and Non-resident	35	346.50
Replacements	79	466.17
Hunting & Trapping Digest	3	-
Totals	<u>20,267</u>	<u>140,523.45</u>
Disbursements to Game Commission		(140,337.55)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(185.90)</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, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
CLEARFIELD 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	73	\$ 1,457.81
Junior	4	23.88
Landowner	1	3.97
Junior combination	7	62.79
Senior	6	77.82
Senior Lifetime Combo	3	302.91
Military	50	98.50
Reserves	2	3.94
Spring Turkey	7	146.79
Mentored Junior & Youth	12	23.64
Non-resident		
Adult	12	1,211.64
Archery - Resident and Non-resident	119	1,940.43
Muzzleloaders - Resident and Non-resident	56	624.32
Antlerless deer		
Resident	19,415	115,907.55
Resident landowners	35	208.95
Non-resident	795	20,646.15
Non-resident landowners	3	77.91
Armed forces	40	238.80
Disabled veterans	93	555.21
Elk - Antlered and Antlerless	45	493.65
Bobcat	20	119.40
Fisher	7	41.79
Adult Pheasant	16	415.52
Federal Duck Stamp	2	55.94
Furtaker		
Adult resident	8	159.76
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	18	56.46
Bear - Resident and Non-resident	61	974.17
DMAP - Resident and Non-resident	35	423.95
Replacements	129	489.54
Donations for the Game Commission	2	2.00
Totals	<u>21,078</u>	<u>146,849.13</u>
Disbursements to Game Commission		(146,669.13)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(180.00)</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
CLEARFIELD 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	24	\$ 525.60
5 Year Resident	1	105.90
Mentored Youth	5	-
Senior resident	1	10.90
National Guard/Armed Forces	9	17.10
Disabled Veterans	23	19.00
Replacements	4	-
Senior lifetime	3	72.30
Lifetime Upgrade Card	1	15.90
Replacements	12	70.80
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	30	267.00
1 Year Trout/Salmon	5	44.50
5 Year Trout/Salmon	1	40.90
Voluntary Permits	2	21.80
PA Fishing Summary Booklet	10	20.00
Annual Fishing Button	8	72.00
Totals	<u>145</u>	<u>1,384.20</u>
Disbursements to Fish and Boat Commission		<u>(1,384.20)</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
 CLEARFIELD 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	13	\$ 284.70
Senior resident	2	21.80
National Guard/Armed Forces	6	11.40
Disabled Veterans	16	17.10
Replacements	1	-
Senior lifetime	2	101.80
Replacements	5	29.50
Lake Erie Stamp	2	14.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	4	35.60
Launch Permits	<u>40</u>	<u>448.00</u>
Totals	<u><u>115</u></u>	<u>1,184.40</u>
Disbursements to Fish and Boat Commission		<u>(1,184.40)</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>\$ -</u></u>

TREASURER
 CLEARFIELD 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	19	\$ 393.39
3 Year Resident	1	63.97
Venomous Snake	2	30.97
Replacements	2	11.94
Senior resident	2	21.94
National Guard/Armed Forces	4	7.88
Disabled Veterans	25	17.59
Non-resident	1	21.97
Senior lifetime	4	203.88
Replacements	1	5.97
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	7	59.81
3 Year Lake Erie and Trout/Salmon	1	42.97
10 Year Lake Erie and Trout/Salmon	1	140.97
Trout/Salmon Stamp	29	260.06
Voluntary Permits	1	10.97
Launch Permits	45	923.65
Totals	<u>146</u>	<u>2,223.93</u>
Disbursements to Fish and Boat Commission		<u>(2,223.93)</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
 CLEARFIELD 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	19	\$ 417.43
Mentored Youth	1	-
Voluntary Youth	2	3.94
Senior resident	3	32.91
National Guard/Armed Forces	9	17.73
Disabled Veterans	18	15.76
Replacements	9	-
Tourist		
Seven day	2	67.94
Senior lifetime	6	305.82
Donations for the Fish and Boat Commission	1	1.00
Lake Erie Stamp	1	8.97
Lake Erie And Trout/Salmon Combo Stamp	7	104.79
Trout/Salmon Stamp	36	322.92
3 Year Trout/Salmon	1	24.97
Launch Permits	37	749.89
Annual Fishing Button	1	10.97
Totals	<u>153</u>	<u>2,085.04</u>
Disbursements to Fish and Boat Commission		<u>(2,085.04)</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
 CLEARFIELD 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	7,953	\$ 46,693.00
Senior citizen	3,176	12,012.00
Lifetime	<u>736</u>	<u>22,040.00</u>
Totals	<u><u>11,865</u></u>	80,745.00
Disbursements to Department of Agriculture		<u>(80,745.00)</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
 CLEARFIELD 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	7,912	\$46,410.00
Senior citizen	3,123	\$11,703.00
Lifetime	639	\$19,420.00
Totals	<u>11,674</u>	77,533.00
Disbursements to Department of Agriculture		<u>(\$77,533.00)</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>

TREASURER
 CLEARFIELD 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	7,790	\$ 45,754.00
Senior citizen	3,059	11,395.00
Lifetime	<u>805</u>	<u>24,750.00</u>
Totals	<u><u>11,654</u></u>	81,899.00
Disbursements to Department of Agriculture		<u>(81,899.00)</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
 CLEARFIELD 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	7,042	\$ 41,420.00
Senior citizen	2,816	10,510.00
Lifetime	<u>773</u>	<u>23,670.00</u>
Totals	<u><u>10,631</u></u>	75,600.00
Disbursements to Department of Agriculture		<u>(75,600.00)</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
CLEARFIELD 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

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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Carol Fox
Treasurer

The Honorable Robert Edwards
Controller

The Honorable John Sobel
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.