

COMPLIANCE AUDIT

Treasurer

Erie County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2022

Fishing and Dog - January 1, 2019 to
December 31, 2021

September 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Brenton Davis
Erie County Executive
Erie County
Erie, PA 16505

We have conducted a compliance audit of the Treasurer, Erie 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, Erie 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
September 14, 2023

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TREASURER
ERIE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 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 2019 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 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 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.

James Sparber, Director of Finance, served as Treasurer during the hunting license period July 1, 2019 to June 30, 2022 and during the fishing and dog license period January 1, 2019 to December 31, 2021.

TREASURER
ERIE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 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
 ERIE 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	70	\$ 1,393.00
Junior	2	11.80
Junior combination	5	44.50
Senior	3	38.70
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	52	128.80
Spring Turkey	5	104.50
Mentored Junior & Youth	4	11.60
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	110	1,759.00
Muzzleloaders - Resident and Non-resident	39	425.10
Antlerless deer		
Resident	14,583	86,039.70
Resident landowners	14	82.60
Non-resident	334	8,650.60
Non-resident landowners	1	25.90
Armed forces	41	241.90
Disabled veterans	102	601.80
Elk - Antlered and Antlerless	1	10.90
Bobcat	2	11.80
Fisher	3	17.70
Adult Pheasant	5	129.50
Federal Duck Stamp	8	219.20
Migratory - Resident and Non-resident	30	87.00
Bear - Resident and Non-resident	36	592.40
DMAP - Resident and Non-resident	6	59.40
Replacements	95	560.50
PGC Shooting Range Permit	2	61.80
Totals	<u>15,566</u>	<u>102,471.40</u>
Disbursements to Game Commission		(102,311.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(160.00)</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
 ERIE 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	72	\$ 1,432.87
Junior	2	11.80
Landowner	1	3.90
Junior combination	1	8.90
Senior	4	51.67
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	33	76.77
Reserves	1	1.90
Spring Turkey	7	146.30
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	108	1,757.20
Muzzleloaders - Resident and Non-resident	42	477.80
Antlerless deer		
Resident	16,811	99,184.90
Resident landowners	10	59.00
Non-resident	362	9,375.80
Non-resident landowners	1	25.90
Armed forces	34	200.60
Disabled veterans	91	536.90
Elk - Antlered and Antlerless	2	21.80
Bobcat	1	5.90
Fisher	4	23.60
Adult Pheasant	7	181.30
Federal Duck Stamp	13	356.20
Furtaker		
Adult resident	3	59.70
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	32	95.80
Bear - Resident and Non-resident	34	540.60
DMAP - Resident and Non-resident	6	59.40
Replacements	117	684.40
PGC Shooting Range Permit	2	61.80
Hunting & Trapping Digest	4	-
Totals	<u>17,822</u>	<u>116,365.08</u>
Disbursements to Game Commission		(116,217.08)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.00)</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
 ERIE 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	56	\$ 1,118.32
Junior	1	5.97
Landowner	2	7.94
Junior combination	8	71.76
Senior	2	25.94
Senior Lifetime Hunting	2	101.94
Senior Lifetime Combo	1	100.97
Military	44	86.68
Reserves	1	1.97
Spring Turkey	8	167.76
Mentored Junior & Youth	4	7.88
Non-resident		
Adult	2	201.94
Archery - Resident and Non-resident	98	1,585.06
Muzzleloaders - Resident and Non-resident	40	448.80
Antlerless deer		
Resident	14,666	87,556.02
Resident landowners	12	71.64
Non-resident	421	10,933.37
Non-resident landowners	1	25.97
Armed forces	27	161.19
Disabled veterans	94	561.18
Elk - Antlered and Antlerless	2	21.94
Bobcat	2	11.94
Fisher	4	23.88
Adult Pheasant	8	207.76
Federal Duck Stamp	8	223.76
Furtaker		
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	31	92.07
Bear - Resident and Non-resident	37	590.89
DMAP - Resident and Non-resident	7	69.79
Replacements	67	396.99
Totals	<u>15,657</u>	<u>104,883.29</u>
Disbursements to Game Commission		(104,746.29)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(139.00)</u>
Balance due Game Commission (County) per settled reports		(2.00)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (2.00)</u>

TREASURER
 ERIE 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	34	\$ 744.60
Mentored Youth	1	-
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	3	5.70
Disabled Veterans	57	36.10
Replacements	8	-
Senior lifetime	9	458.10
Lifetime Upgrade Card	12	190.80
Replacements	4	23.60
Lake Erie Stamp	17	125.20
Lake Erie And Trout/Salmon Combo Stamp	46	685.40
Trout/Salmon Stamp	1	8.90
1 Year Trout/Salmon	9	80.10
5 Year Trout/Salmon	2	81.80
PA Fishing Summary Booklet	5	10.00
Annual Fishing Button	1	9.00
Totals	<u>212</u>	<u>2,487.00</u>
Disbursements to Fish and Boat Commission		<u>(2,487.00)</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
 ERIE 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	21	\$ 459.90
Mentored Youth	2	-
Replacements	1	5.90
Senior resident	1	10.90
One day resident	1	10.90
National Guard/Armed Forces	1	1.90
Prisoner of War		
Resident	1	1.90
Disabled Veterans	26	20.90
Replacements	7	-
Non-resident	1	51.90
Senior lifetime	9	458.10
Lifetime Upgrade Card	1	15.90
Replacements	4	23.60
Lake Erie Stamp	14	115.90
Lake Erie And Trout/Salmon Combo Stamp	29	432.10
Trout/Salmon Stamp	1	8.90
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	2	18.00
Totals	<u>130</u>	<u>1,827.90</u>
Disbursements to Fish and Boat Commission		<u>(1,827.90)</u>
Balance due Fish and Boat Commission (County)		
per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 ERIE 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	36	\$ 768.60
3 Year Resident	4	255.81
5 Year Resident	1	105.90
Replacements	2	11.94
Senior resident	3	32.91
Disabled Veterans	43	35.46
Replacements	9	-
Non-resident	1	51.97
Tourist		
Senior lifetime	5	254.85
Replacements	4	23.88
Lake Erie Stamp	13	113.64
5 Year Lake Erie	1	40.90
Lake Erie And Trout/Salmon Combo Stamp	56	778.09
3 Year Lake Erie and Trout/Salmon	2	85.87
Trout/Salmon Stamp	5	44.85
Totals	185	2,604.67
Disbursements to Fish and Boat Commission		(2,604.67)
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		\$ -

TREASURER
 ERIE 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	9,064	\$ 50,570.00
Senior citizen	3,546	12,192.00
Lifetime	<u>1,144</u>	<u>34,220.00</u>
Totals	<u><u>13,754</u></u>	96,982.00
Disbursements to Department of Agriculture		<u>(96,982.00)</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
 ERIE 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	7,021	\$ 38,961.00
Senior citizen	2,899	9,889.00
Lifetime	<u>1,005</u>	<u>30,390.00</u>
Totals	<u><u>10,925</u></u>	79,240.00
Disbursements to Department of Agriculture		<u>(79,240.00)</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
 ERIE 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	6,599	\$ 36,623.00
Senior citizen	2,793	9,597.00
Lifetime	<u>1,189</u>	<u>36,190.00</u>
Totals	<u><u>10,581</u></u>	82,410.00
Disbursements to Department of Agriculture		<u>(82,410.00)</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
ERIE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2021

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over dog license sales. We further recommended that the office work with the Department of Agriculture to determine how to recover funds from the agent.

During our current audit, we noted that the office complied with our recommendations.

TREASURER
ERIE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 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

Mr. Bryan Burhans
Executive Director Pennsylvania Game Commission

TREASURER
ERIE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2021

This report was initially distributed to (Continued):

Mr. Paul Lichtenwalter
Director of Finance

Mr. Steven Letzelter
Supervisor

The Honorable Dr. Kyle Foust
Controller

The Honorable Brenton Davis
Erie County Executive

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.