

COMPLIANCE AUDIT

Treasurer

Susquehanna County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2022

Fishing and Dog - January 1, 2018 to
December 31, 2022

August 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 Rebecca Wescott
Treasurer
Susquehanna County
Montrose, PA 18801

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

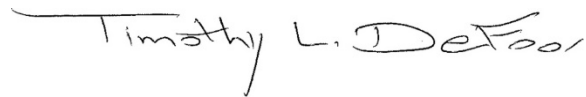
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Susquehanna 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
July 6, 2023

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TREASURER
SUSQUEHANNA 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, 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 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 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 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.

Jason Miller served as Treasurer during the hunting license period July 1, 2017 to May 1, 2022 and during the fishing and dog license period January 1, 2018 to May 1, 2022.

Rebecca Wescott served as Acting Treasurer during the hunting license period May 2, 2022 to June 30, 2022 and during the fishing and dog license period May 2, 2022 to December 31, 2022.

TREASURER
SUSQUEHANNA 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, 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.

Audit Adjustment -2018 Dog License Summary

The \$5 audit adjustment represents a license sold in January 2018 that was purchased in error, deducted from the February 2018 report to Agriculture, and voided in March 2018.

TREASURER
SUSQUEHANNA 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	149	\$ 2,965.10
Junior	9	53.10
Junior combination	8	71.20
Senior	18	232.20
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	16	32.40
Spring Turkey	5	104.50
Mentored Youth	11	20.90
Non-resident		
Adult	79	7,971.10
Junior	1	40.90
Junior combination	3	152.70
Spring Turkey	1	40.90
Archery - Resident and Non-resident	153	2,862.70
Muzzleloaders - Resident and Non-resident	70	993.00
Antlerless deer		
Resident	10,261	60,539.90
Resident landowners	7	41.30
Non-resident	1,493	38,668.70
Non-resident landowners	1	25.90
Armed forces	18	106.20
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	17	185.30
Bobcat	27	159.30
Fisher	11	64.90
River Otter	5	29.50
Adult Pheasant	18	466.20
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	14	278.60
Senior resident	1	12.90
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	20	64.00
Bear - Resident and Non-resident	99	1,794.10
DMAP - Resident and Non-resident	9	114.10
Replacements	30	177.00
Hunting & Trapping Digest	27	135.00
Totals	<u>12,629</u>	<u>119,082.80</u>
Disbursements to Game Commission		(118,883.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(199.00)</u>
Balance due Game Commission (County)		
per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County)		<u>-</u>
for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
SUSQUEHANNA 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	144	\$ 2,865.60
Junior	1	5.90
Junior combination	14	124.60
Senior	15	193.50
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	9	19.10
Spring Turkey	10	209.00
Mentored Youth	10	19.00
Non-resident		
Adult	55	5,549.50
Junior	2	81.80
Junior combination	2	101.80
Archery - Resident and Non-resident	135	2,466.50
Muzzleloaders - Resident and Non-resident	67	890.30
Antlerless deer		
Resident	9,283	54,769.70
Resident landowners	6	35.40
Non-resident	1,399	36,234.10
Non-resident landowners	1	25.90
Armed forces	10	59.00
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	19	207.10
Bobcat	20	118.00
Fisher	10	59.00
River Otter	5	29.50
Adult Pheasant	13	336.70
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	11	218.90
Senior resident	2	25.80
Adult non-resident	2	161.80
Migratory - Resident and Non-resident	20	67.00
Bear - Resident and Non-resident	85	1,511.50
DMAP - Resident and Non-resident	10	124.00
Replacements	52	306.80
Hunting & Trapping Digest	11	55.00
Totals	<u>11,472</u>	<u>107,643.40</u>
Disbursements to Game Commission		(107,458.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(185.00)</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
SUSQUEHANNA 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	180	\$ 3,582.00
Junior	8	47.20
Junior combination	12	106.80
Senior	11	141.90
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	3	152.70
Military	28	60.20
Spring Turkey	9	188.10
Mentored Junior & Youth	13	24.70
Non-resident		
Adult	56	5,650.40
Junior	1	40.90
Junior combination	2	101.80
Spring Turkey	1	40.90
Archery - Resident and Non-resident	162	2,905.80
Muzzleloaders - Resident and Non-resident	48	653.20
Antlerless deer		
Resident	11,240	66,316.00
Resident landowners	7	41.30
Non-resident	1,646	42,631.40
Non-resident landowners	1	25.90
Armed forces	26	153.40
Disabled veterans	41	241.90
Elk - Antlered and Antlerless	20	218.00
Bobcat	18	106.20
Fisher	9	53.10
River Otter	5	29.50
Adult Pheasant	21	543.90
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	11	218.90
Senior resident	2	25.80
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	24	72.60
Bear - Resident and Non-resident	106	1,825.40
DMAP - Resident and Non-resident	10	174.00
Replacements	48	283.20
Totals	<u>13,779</u>	<u>127,352.10</u>
Disbursements to Game Commission		(127,173.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(179.00)</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
 SUSQUEHANNA 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	150	\$ 3,004.97
Junior	11	64.90
Junior combination	11	97.90
Senior	9	116.10
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	6	305.40
Military	20	38.00
Spring Turkey	14	292.74
Mentored Junior & Youth	10	23.00
Non-resident		
Adult	46	4,641.54
Junior	2	81.80
Spring Turkey	1	40.97
Archery - Resident and Non-resident	138	2,464.20
Muzzleloaders - Resident and Non-resident	55	739.50
Antlerless deer		
Resident	11,570	68,263.00
Resident landowners	5	29.50
Non-resident	1,811	46,904.90
Armed forces	20	118.00
Disabled veterans	43	253.70
Elk - Antlered and Antlerless	17	185.30
Bobcat	11	64.90
Fisher	10	59.00
River Otter	6	35.40
Adult Pheasant	17	440.30
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	11	218.97
Junior resident	1	5.97
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	100	1,750.00
DMAP - Resident and Non-resident	2	44.80
Replacements	38	224.34
Hunting & Trapping Digest	5	-
Totals	<u>14,159</u>	<u>130,882.70</u>
Disbursements to Game Commission		(130,730.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(152.00)</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
SUSQUEHANNA 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	123	\$ 2,456.31
Junior	3	17.91
Junior combination	14	125.58
Senior	13	168.61
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	6	605.82
Senior Lifetime Upgrade Combo	1	50.97
Military	23	45.31
Spring Turkey	11	230.67
Mentored Junior & Youth	9	21.73
Non-resident		
Adult	28	2,827.16
Junior combination	3	152.91
Archery - Resident and Non-resident	115	2,016.55
Muzzleloaders - Resident and Non-resident	46	584.62
Antlerless deer		
Resident	8,399	50,142.03
Resident landowners	4	23.88
Non-resident	1,435	37,266.95
Non-resident landowners	1	25.97
Armed forces	18	107.46
Disabled veterans	47	280.59
Elk - Antlered and Antlerless	14	153.58
Bobcat	15	89.55
Fisher	11	65.67
River Otter	8	47.76
Adult Pheasant	19	493.43
Federal Duck Stamp	5	139.85
Furtaker		
Adult resident	12	239.64
Senior resident	1	12.97
Migratory - Resident and Non-resident	14	41.58
Bear - Resident and Non-resident	78	1,365.66
DMAP - Resident and Non-resident	4	64.88
Replacements	30	169.13
Totals	<u>10,513</u>	<u>100,187.64</u>
Disbursements to Game Commission		(100,063.61)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(149.00)</u>
Balance due Game Commission (County) per settled reports		(24.97)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (24.97)</u>

TREASURER
 SUSQUEHANNA 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	75	\$ 1,642.50
Voluntary Youth	1	1.90
Replacements	2	11.80
Senior resident	7	76.30
National Guard/Armed Forces	1	1.90
Disabled Veterans	6	3.80
Replacements	1	-
Non-resident	8	415.20
Senior lifetime	6	305.40
Lifetime Upgrade Card	1	10.90
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	40	356.00
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	1	24.90
Launch Permits	14	131.30
Annual Fishing Button	10	45.00
Totals	<u>183</u>	<u>3,118.90</u>
 Disbursements to Fish and Boat Commission		 <u>(3,118.90)</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
 SUSQUEHANNA 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	43	\$ 941.70
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Venomous Snake	2	30.90
Senior resident	10	109.00
One day resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	11	9.50
Replacements	2	-
Non-resident	6	311.40
Senior lifetime	8	407.20
Replacements	1	5.90
Trout/Salmon Stamp	37	329.30
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	2	49.80
Launch Permits	24	236.80
PA Fishing Summary Booklet	5	10.00
Annual Fishing Button	3	27.00
Totals	<u>167</u>	<u>2,786.20</u>
 Disbursements to Fish and Boat Commission		 <u>(2,786.20)</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
 SUSQUEHANNA COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	50	\$ 1,095.00
3 Year Resident	1	63.90
Replacements	2	11.80
Senior resident	8	87.20
Disabled Veterans	8	3.80
Replacements	1	-
Non-resident	9	467.10
Replacements	1	5.90
Senior lifetime	5	254.50
Replacements	5	29.50
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	34	302.60
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	1	24.90
Voluntary Permits	3	32.70
Launch Permits	8	65.60
Annual Fishing Button	1	9.00
Totals	149	2,566.30
Disbursements to Fish and Boat Commission		(2,566.30)
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		\$ -

TREASURER
 SUSQUEHANNA 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	35	\$ 768.53
3 Year Resident	1	63.97
10 Year Resident	1	210.97
Mentored Youth	5	-
Senior resident	10	109.63
Disabled Veterans	11	5.91
Replacements	8	-
Non-resident	5	259.85
Senior lifetime	3	152.91
Replacements	3	17.84
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
Trout/Salmon Stamp	32	286.76
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	3	74.91
10 Year Trout/Salmon	1	80.97
Launch Permits	18	313.46
Totals	<u>140</u>	<u>2,387.38</u>
 Disbursements to Fish and Boat Commission		 <u>(2,387.38)</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
 SUSQUEHANNA 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	33	\$ 725.01
3 Year Resident	3	191.91
5 Year Resident	1	105.97
10 Year Resident	1	210.97
Mentored Youth	4	-
Replacements	1	5.97
Senior resident	8	87.76
Disabled Veterans	14	13.79
Replacements	3	-
Non-resident	2	103.94
Senior lifetime	7	356.79
Replacements	3	17.91
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
3 Year Lake Erie and Trout/Salmon	1	42.97
Trout/Salmon Stamp	29	260.13
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	1	80.97
Launch Permits	7	130.79
Totals	<u>121</u>	<u>2,415.79</u>
 Disbursements to Fish and Boat Commission		 <u>(2,415.79)</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
 SUSQUEHANNA 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	5,031	\$ 28,503.00
Senior citizen	1,967	6,855.00
Lifetime	<u>255</u>	<u>7,660.00</u>
Totals	<u><u>7,253</u></u>	43,018.00
Disbursements to Department of Agriculture		<u>(43,009.00)</u>
Balance due Department of Agriculture (County) per settled reports		9.00
Audit adjustments		<u>(5.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ 4.00</u></u>

TREASURER
 SUSQUEHANNA 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	3,840	\$ 21,624.00
Senior citizen	1,754	6,150.00
Lifetime	<u>255</u>	<u>7,570.00</u>
Totals	<u><u>5,849</u></u>	35,344.00
Disbursements to Department of Agriculture		<u>(35,344.00)</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
 SUSQUEHANNA 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	3,533	\$ 19,921.00
Senior citizen	1,574	5,432.00
Lifetime	<u>199</u>	<u>6,060.00</u>
Totals	<u><u>5,306</u></u>	31,413.00
Disbursements to Department of Agriculture		<u>(31,413.00)</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
 SUSQUEHANNA 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	3,213	\$ 18,247.00
Senior citizen	1,477	5,133.00
Lifetime	<u>208</u>	<u>6,170.00</u>
Totals	<u><u>4,898</u></u>	29,550.00
Disbursements to Department of Agriculture		<u>(29,550.00)</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
 SUSQUEHANNA 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	2,799	\$ 16,003.00
Senior citizen	1,375	4,847.00
Lifetime	<u>233</u>	<u>7,120.00</u>
Totals	<u><u>4,407</u></u>	27,970.00
Disbursements to Department of Agriculture		<u>(27,970.00)</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
SUSQUEHANNA 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, 2022

This report was initially distributed to:

Pat Browne
Acting 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

Ms. Rebecca Wescott
Acting Treasurer

The Honorable Elizabeth Arnold
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.