

COMPLIANCE AUDIT

Treasurer

Union County, Pennsylvania

For the Period

Hunting - July 1, 2018, to June 30, 2022

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

July 2023



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
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Diane Reigle
Treasurer
Union County
Lewisburg, PA 17837

We have conducted a compliance audit of the Treasurer, Union 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, Union 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
June 14, 2023

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TREASURER
UNION 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. It does not reflect adjustments disclosed by our audit.

Cheryl Kahl served as acting Treasurer during the hunting license period July 1, 2018, to December 31, 2019, and during the fishing and dog license period January 1, 2018 to December 31, 2019.

Diane Reigle served as Treasurer during the hunting license period January 1, 2020 to June 30, 2022 and during the fishing and dog license period January 1, 2020 to December 31, 2022.

TREASURER
UNION 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 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
UNION 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	81	\$ 1,611.90
Junior	9	53.10
Landowner	8	31.20
Junior combination	14	124.60
Senior	2	25.80
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	3	152.70
Military	10	24.00
Spring Turkey	12	250.80
Mentored Youth	4	7.60
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	70	1,113.00
Muzzleloaders - Resident and Non-resident	36	402.40
Antlerless deer		
Resident	4,406	25,995.40
Resident landowners	18	106.20
Non-resident	26	673.40
Armed forces	4	23.60
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	25	272.50
Bobcat	8	47.20
Fisher	5	29.50
River Otter	1	5.90
Adult Pheasant	10	259.00
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	8	159.20
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	25	72.50
Bear - Resident and Non-resident	77	1,224.30
DMAP - Resident and Non-resident	28	277.20
Replacements	17	100.30
Hunting & Trapping Digest	27	135.00
Donations for the Game Commission	26	89.10
Totals	<u>4,985</u>	<u>33,706.40</u>
Disbursements to Game Commission		(33,579.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(127.00)</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
UNION 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	54	\$ 1,074.60
Junior	3	17.70
Landowner	9	35.10
Junior combination	14	124.60
Senior	1	12.90
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	7	15.30
Spring Turkey	5	104.50
Mentored Junior & Youth	4	7.60
Archery - Resident and Non-resident	51	810.90
Muzzleloaders - Resident and Non-resident	35	381.50
Antlerless deer		
Resident	5,616	33,134.40
Resident landowners	19	112.10
Non-resident	28	725.20
Armed forces	5	29.50
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	24	261.60
Bobcat	2	11.80
Fisher	1	5.90
Adult Pheasant	12	310.80
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	67	1,065.30
DMAP - Resident and Non-resident	37	366.30
Replacements	22	129.80
Donations for the Game Commission	29	103.60
Totals	<u>6,100</u>	<u>39,742.00</u>
Disbursements to Game Commission		(39,645.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(97.00)</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
UNION 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	54	\$ 1,074.60
Junior	3	17.70
Landowner	3	11.70
Junior combination	10	89.00
Senior	3	38.70
Senior Lifetime Combo	3	302.70
Military	9	23.10
Spring Turkey	5	104.57
Mentored Junior & Youth	1	1.90
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	44	699.60
Muzzleloaders - Resident and Non-resident	19	207.10
Antlerless deer		
Resident	5,513	32,526.70
Resident landowners	11	64.90
Non-resident	27	699.30
Armed forces	6	35.40
Disabled veterans	14	82.60
Elk - Antlered and Antlerless	27	294.30
Bobcat	4	23.60
Fisher	2	11.80
Adult Pheasant	9	233.10
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	5	99.50
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	56	890.40
DMAP - Resident and Non-resident	13	128.70
Replacements	19	112.10
Hunting & Trapping Digest	1	-
Donations for the Game Commission	1	5.00
Totals	<u>5,886</u>	<u>38,043.67</u>
Disbursements to Game Commission		(37,957.57)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(86.10)</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
UNION 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	47	\$ 938.59
Junior	1	5.97
Landowner	2	7.94
Junior combination	6	53.82
Senior	1	12.97
Senior Lifetime Hunting	1	50.97
Senior Lifetime Combo	2	201.94
Senior Lifetime Upgrade Combo	1	50.97
Military	12	23.64
Spring Turkey	4	83.88
Mentored Junior & Youth	2	3.94
Archery - Resident and Non-resident	48	766.56
Muzzleloaders - Resident and Non-resident	17	186.49
Antlerless deer		
Resident	6,429	38,381.13
Resident landowners	12	71.64
Non-resident	43	1,116.71
Armed forces	7	41.79
Disabled veterans	17	101.49
Elk - Antlered and Antlerless	18	197.46
Bobcat	2	11.94
Fisher	1	5.97
Adult Pheasant	6	155.82
Federal Duck Stamp	2	55.94
Furtaker		
Adult resident	5	99.85
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	14	41.58
Bear - Resident and Non-resident	51	814.47
DMAP - Resident and Non-resident	15	149.55
Replacements	11	65.67
Donations for the Game Commission	1	5.00
Totals	<u>6,779</u>	<u>43,705.66</u>
Disbursements to Game Commission		(43,635.57)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(70.09)</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
UNION 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	28	\$ 613.20
3 Year Resident	1	63.90
Voluntary Youth	1	1.90
Senior resident	1	10.90
Disabled Veterans	5	5.70
Replacements	1	-
Non-resident	1	51.90
Senior lifetime	6	305.40
Replacements	3	17.70
Donations for the Fish and Boat Commission	2	0.20
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	24	213.60
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	2	49.80
Voluntary Permits	4	93.60
Launch Permits	8	79.60
PA Fishing Summary Booklet	9	18.00
Annual Fishing Button	5	45.00
Totals	<u>107</u>	<u>1,635.80</u>
Disbursements to Fish and Boat Commission		<u>(1,635.80)</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
 UNION 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	24	\$ 525.60
Mentored Youth	4	-
Voluntary Youth	1	1.90
Senior resident	1	10.90
Disabled Veterans	9	5.70
Replacements	1	-
Senior lifetime	2	101.80
Replacements	1	5.90
Donations for the Fish and Boat Commission	2	4.30
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	22	195.80
1 Year Trout/Salmon	6	53.40
5 Year Trout/Salmon	1	40.90
Voluntary Permits	1	10.90
Launch Permits	2	23.90
Annual Fishing Button	1	9.00
Totals	<u>81</u>	<u>1,025.80</u>
Disbursements to Fish and Boat Commission		<u>(1,025.80)</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>

TREASURER
UNION 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	16	\$ 351.31
3 Year Resident	1	63.97
Senior resident	5	54.78
One day resident	1	10.97
National Guard/Armed Forces	2	3.94
Disabled Veterans	7	5.91
Replacements	2	-
Senior lifetime	3	152.84
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	2	29.94
Trout/Salmon Stamp	24	215.00
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.87
Voluntary Permits	1	10.97
Launch Permits	16	357.52
Totals	<u>85</u>	<u>1,327.86</u>
Disbursements to Fish and Boat Commission		<u>(1,327.86)</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
UNION 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	21	\$ 461.37
3 Year Resident	1	63.97
Senior resident	5	54.85
National Guard/Armed Forces	2	3.94
Disabled Veterans	3	5.91
Replacements	2	-
Tourist		
Three day	1	25.97
Senior lifetime	1	50.97
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
Trout/Salmon Stamp	30	269.10
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	2	81.94
Voluntary Habitat/Waterway Conservation	1	10.97
Launch Permits	<u>12</u>	<u>255.64</u>
Totals	<u>84</u>	<u>1,330.54</u>
Disbursements to Fish and Boat Commission		<u>(1,330.54)</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
 UNION 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	3,652	\$ 21,710.00
Senior citizen	984	3,510.00
Lifetime	<u>226</u>	<u>7,140.00</u>
Totals	<u><u>4,862</u></u>	32,360.00
Disbursements to Department of Agriculture		<u>(32,360.00)</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
 UNION 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	3,306	\$ 19,768.00
Senior citizen	899	3,181.00
Lifetime	<u>208</u>	<u>6,610.00</u>
Totals	<u><u>4,413</u></u>	29,559.00
Disbursements to Department of Agriculture		<u>(29,559.00)</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
 UNION 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	2,740	\$ 16,456.00
Senior citizen	848	3,110.00
Lifetime	<u>221</u>	<u>6,910.00</u>
Totals	<u><u>3,809</u></u>	26,476.00
Disbursements to Department of Agriculture		<u>(26,476.00)</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
 UNION 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	2,989	\$ 17,993.00
Senior citizen	827	3,011.00
Lifetime	<u>224</u>	<u>7,090.00</u>
Totals	<u><u>4,040</u></u>	28,094.00
Disbursements to Department of Agriculture		<u>(28,094.00)</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
UNION 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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

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

The Honorable Diane Reigle
Treasurer

The Honorable Jeff Reber
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.