

COMPLIANCE AUDIT

Treasurer
Blair County, Pennsylvania
For the Period
Hunting - July 1, 2015 to June 30, 2019
Fishing and Dog - January 1, 2016 to December 31, 2019

August 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable James R. Carothers
Treasurer
Blair County
Hollidaysburg, PA 16648

We have conducted a compliance audit of the Treasurer, Blair County, Pennsylvania (County Officer), for the license period 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 Department of Revenue to allow the Department of Revenue to state and settle the County Office's account. 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 Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies 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 Office 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 period identified on the contents page, the County Office, 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Office'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 Office'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 Office. We appreciate the courtesy extended by the Treasurer, Blair 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, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

August 5, 2020

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TREASURER
BLAIR COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2016 through 2019 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. It does not reflect adjustments disclosed by our audit.

James R. Carothers served as Treasurer during the hunting license period July 1, 2015 to June 30, 2019 and during the fishing and dog license period January 1, 2016 to December 31, 2019.

TREASURER
BLAIR COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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
BLAIR COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	32	\$ 630.40
Junior	2	11.40
Junior combination	3	26.10
Senior	4	50.80
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Military	30	56.00
Spring Turkey	3	62.10
Mentored Youth	2	3.40
Non-resident		
Archery - Resident and Non-resident	52	816.40
Muzzleloaders - Resident and Non-resident	28	299.60
Antlerless deer		
Resident	6,855	39,073.50
Non-resident	50	1,285.00
Armed forces	31	176.70
Disabled veterans	71	404.70
Elk - Antlered and Antlerless	3	32.10
Bobcat	3	17.10
Fisher	2	11.40
Federal Duck Stamp	1	27.20
Furtaker		
Adult resident	1	19.70
Senior resident	1	12.70
Migratory - Resident and Non-resident	8	21.60
Bear - Resident and Non-resident	25	392.50
DMAP - Resident and Non-resident	2	19.40
Replacements	44	250.80
Totals	<u>7,258</u>	<u>44,054.10</u>
Disbursements to Game Commission		(43,940.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(114.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

TREASURER
BLAIR COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	23	\$ 457.70
Junior	1	5.90
Junior combination	1	8.90
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	28	61.20
Reserves	1	1.90
Spring Turkey	4	83.60
Mentored Youth	3	5.70
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	51	810.90
Muzzleloaders - Resident and Non-resident	23	250.70
Antlerless deer		
Resident	6,316	37,264.40
Non-resident	43	1,113.70
Armed forces	24	141.60
Disabled veterans	69	407.10
Elk - Antlered and Antlerless	4	43.60
Bobcat	4	23.60
Fisher	2	11.80
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	2	39.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	9	26.10
Bear - Resident and Non-resident	24	381.60
DM AP - Resident and Non-resident	7	69.30
Replacements	23	135.70
Totals	<u>6,673</u>	<u>41,757.70</u>
Disbursements to Game Commission		(41,640.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(117.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
BLAIR 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	22	\$ 437.80
Junior	2	11.80
Junior combination	1	8.90
Senior	1	12.90
Military	36	81.40
Reserves	1	1.90
Spring Turkey	3	62.70
Mentored Youth	1	1.90
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	59	948.10
Muzzleloaders - Resident and Non-resident	17	185.30
Antlerless deer		
Resident	6,903	40,727.70
Resident landowners	1	5.90
Non-resident	67	1,735.30
Armed forces	25	147.50
Disabled veterans	66	389.40
Elk - Antlered and Antlerless	6	65.40
Bobcat	3	17.70
Fisher	1	5.90
Adult Pheasant	8	207.20
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	6	17.40
Bear - Resident and Non-resident	21	333.90
DMAP - Resident and Non-resident	9	89.10
Replacements	29	171.10
Hunting & Trapping Digest	11	55.00
Totals	<u>7,305</u>	<u>46,000.60</u>
Disbursements to Game Commission		(45,895.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(105.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
BLAIR 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	31	\$ 616.90
Junior	5	29.50
Junior combination	1	8.90
Senior Lifetime Hunting	2	101.80
Military	37	87.30
Spring Turkey	4	83.60
Mentored Youth	2	3.80
Non-resident		
Adult	1	100.90
Seven day	3	92.70
Archery - Resident and Non-resident	57	916.30
Muzzleloaders - Resident and Non-resident	25	272.50
Antlerless deer		
Resident	7,126	42,043.40
Non-resident	87	2,253.30
Armed forces	23	135.70
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	5	54.50
Bobcat	2	11.80
Adult Pheasant	4	103.60
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	3	59.70
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	8	32.20
Bear - Resident and Non-resident	26	413.40
DMA P - Resident and Non-resident	10	99.00
Replacements	24	141.60
Hunting & Trapping Digest	11	55.00
Totals	<u>7,556</u>	<u>48,127.00</u>
Disbursements to Game Commission		(48,020.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(107.00)</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
BLAIR COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	29	\$ 630.10
3 Year Resident	1	63.70
Senior resident	4	42.80
National Guard/Armed Forces	2	3.60
Disabled Veterans	20	10.20
Replacements	7	-
Non-resident	1	51.70
Senior lifetime	4	203.00
Lifetime Upgrade Card	6	64.40
Replacements	4	23.40
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	28	244.00
1 Year Trout/Salmon	7	60.90
3 Year Trout/Salmon	1	24.70
Annual Fishing Button	5	20.00
Totals	<u>126</u>	<u>1,528.00</u>
Disbursements to Fish and Boat Commission		<u>(1,528.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
BLAIR COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	18	\$ 394.20
Mentored Youth	2	-
Senior resident	1	10.90
One day resident	1	10.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	28	26.60
Replacements	3	-
Non-resident	1	51.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	5	54.50
Replacements	2	11.80
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	25	222.50
1 Year Trout/Salmon	2	17.80
Annual Fishing Button	4	16.00
Totals	<u>105</u>	<u>1,097.80</u>
Disbursements to Fish and Boat Commission		<u>(1,097.80)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
BLAIR 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	23	\$ 503.70
National Guard/Armed Forces	3	5.70
Disabled Veterans	23	26.60
Replacements	6	5.90
Replacements	1	5.90
Senior lifetime	2	101.80
Lifetime Upgrade Card	2	21.80
Replacements	1	5.90
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	25	222.50
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	7	28.00
Totals	<u>105</u>	<u>1,077.70</u>
Disbursements to Fish and Boat Commission		<u>(1,077.70)</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
BLAIR 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	26	\$ 569.40
5 Year Resident	1	105.90
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	5	9.50
Disabled Veterans	32	26.60
Replacements	6	-
Lifetime Upgrade Card	2	31.80
Multi Year Upgrade Card	2	31.80
Replacements	3	17.70
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	28	249.20
1 Year Trout/Salmon	5	44.50
Annual Fishing Button	3	27.00
Totals	<u>123</u>	<u>1,239.40</u>
Disbursements to Fish and Boat Commission		<u>(1,239.40)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
BLAIR COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,354	\$36,680.00
Senior citizen	2,399	\$8,791.00
Lifetime	<u>518</u>	<u>\$15,510.00</u>
Totals	<u>9,271</u>	60,981.00
Disbursements to Department of Agriculture		<u>(\$60,981.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
BLAIR COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,054	\$34,780.00
Senior citizen	2,347	\$8,569.00
Lifetime	<u>546</u>	<u>\$16,760.00</u>
Totals	<u>8,947</u>	60,109.00
Disbursements to Department of Agriculture		<u>(\$60,109.00)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
BLAIR 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	6,186	\$35,622.00
Senior citizen	2,448	\$8,882.00
Lifetime	<u>583</u>	<u>\$17,200.00</u>
Totals	<u><u>9,217</u></u>	61,704.00
Disbursements to Department of Agriculture		<u>(\$61,704.00)</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, 2018 to December 31, 2018		<u><u>\$ -</u></u>

TREASURER
BLAIR 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	5,893	\$33,797.00
Senior citizen	2,376	\$8,566.00
Lifetime	<u>609</u>	<u>\$17,760.00</u>
Totals	<u>8,878</u>	60,123.00
Disbursements to Department of Agriculture		<u>(\$60,123.00)</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>

TREASURER
BLAIR COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Establish policies and procedures to periodically generate monitoring reports that include the date, time, reason for changes, changes made and who made the changes. The county should routinely review these reports to determine that access was appropriate and that data was not improperly altered.
- Users be required to maintain unique User IDs and passwords for each employee and that passwords are periodically changed.

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

TREASURER
BLAIR COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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

The Honorable James R. Carothers

Treasurer

The Honorable A.C. Stickel, IV

Controller

The Honorable Bruce R. Erb

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.