

COMPLIANCE AUDIT

Treasurer

Bucks County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

Fishing and Dog - January 1, 2017 to
December 31, 2020

January 2022



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 Kristian Ballerini
Treasurer
Bucks County
Doylestown, PA 18901

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

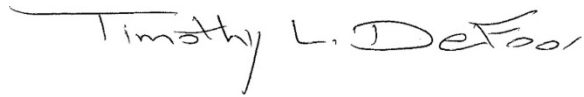
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General
December 1, 2021

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TREASURER
BUCKS COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2017 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2017 through 2020 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.

Thomas Panzer served as Treasurer during the hunting license period July 1, 2016 to January 5, 2020, and during the fishing and dog license period January 1, 2017 to January 5, 2020.

Kristian Ballerini served as Treasurer during the hunting license period January 6, 2020 to June 30, 2020, and during the fishing and dog license period January 6, 2020 to December 31, 2020.

TREASURER
BUCKS COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 Adjustments - Dog License Summaries

The audit adjustments of \$17 and \$18 on the January 1, 2017 to December 31, 2017 and the January 1, 2018 to December 31, 2018 summaries, respectively, represents licenses that were voided after payment. The audit adjustment of \$25 on the January 1, 2020 to December 31, 2020 summary represents two duplicate licenses sales.

TREASURER
BUCKS 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	225	\$ 4,477.50
Junior combination	19	169.10
Senior	7	90.30
Senior Lifetime Combo	2	201.80
Senior Lifetime Upgrade Combo	1	50.90
Military	15	29.50
Spring Turkey	3	62.70
Mentored Youth	5	9.50
Non-resident		
Adult	11	1,109.90
Archery - Resident and Non-resident	218	3,496.20
Muzzleloaders - Resident and Non-resident	48	543.20
Antlerless deer		
Resident	27,177	160,344.30
Non-resident	392	10,152.80
Armed forces	26	153.40
Disabled veterans	46	271.40
Elk - Antlered and Antlerless	4	43.60
Bobcat	7	41.30
Fisher	3	17.70
Federal Duck Stamp	22	602.80
Furtaker		
Adult resident	20	398.00
Adult non-resident	2	161.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	71	211.90
Bear - Resident and Non-resident	52	866.80
DMAP - Resident and Non-resident	1	9.90
Replacements	58	342.20
Donations for the Game Commission	11	19.10
Totals	<u>28,447</u>	<u>183,880.50</u>
Disbursements to Game Commission		(183,737.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(143.00)</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
BUCKS 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	144	\$ 2,907.60
Junior combination	9	80.10
Senior	10	129.00
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	2	101.80
Military	19	40.10
Spring Turkey	2	41.80
Mentored Youth	5	9.50
Non-resident		
Adult	9	1,003.10
Archery - Resident and Non-resident	158	2,552.20
Muzzleloaders - Resident and Non-resident	27	294.30
Antlerless deer		
Resident	28,437	167,778.30
Non-resident	432	11,188.80
Armed forces	29	171.10
Disabled veterans	56	330.40
Elk - Antlered and Antlerless	5	54.50
Bobcat	3	17.70
Adult Pheasant	15	388.50
Federal Duck Stamp	11	301.40
Furtaker		
Adult resident	13	258.70
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	51	147.90
Bear - Resident and Non-resident	30	477.00
DMAP - Resident and Non-resident	13	178.70
Replacements	84	495.60
Hunting & Trapping Digest	22	110.00
Donations for the Game Commission	3	6.10
Totals	<u>29,595</u>	<u>189,473.60</u>
Disbursements to Game Commission		(189,327.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(146.00)</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
BUCKS 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	96	\$ 1,910.40
Junior combination	5	44.50
Senior	6	77.40
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	15	33.50
Spring Turkey	1	20.90
Mentored Youth	8	15.20
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	120	1,918.00
Muzzleloaders - Resident and Non-resident	24	271.60
Antlerless deer		
Resident	29,024	171,241.60
Non-resident	444	11,499.60
Armed forces	32	188.80
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	4	43.60
Bobcat	4	23.60
Adult Pheasant	15	388.50
Federal Duck Stamp	7	191.80
Furtaker		
Adult resident	12	238.80
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	37	107.30
Bear - Resident and Non-resident	31	492.90
DMAP - Resident and Non-resident	3	29.70
Replacements	103	607.70
Hunting & Trapping Digest	20	100.00
Donations for the Game Commission	10	41.50
Totals	<u>30,085</u>	<u>190,940.50</u>
Disbursements to Game Commission		(190,798.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(142.00)</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
BUCKS 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	83	\$ 1,651.70
Junior combination	7	62.30
Senior	5	64.50
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	3	152.70
Military	11	24.90
Spring Turkey	1	20.90
Mentored Adult	1	19.90
Mentored Junior & Youth	7	17.30
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	107	1,751.30
Muzzleloaders - Resident and Non-resident	21	238.90
Antlerless deer		
Resident	30,357	179,106.30
Non-resident	493	12,768.70
Armed forces	26	153.40
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	6	65.40
Bobcat	6	35.40
Adult Pheasant	9	233.10
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	9	179.10
Adult non-resident	1	80.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	48	148.20
Bear - Resident and Non-resident	31	512.90
DM AP - Resident and Non-resident	3	29.70
Replacements	64	377.60
Donations for the Game Commission	6	31.20
Totals	<u>31,384</u>	<u>200,019.40</u>
Disbursements to Game Commission		(199,876.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(143.00)</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
BUCKS 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	34	\$ 744.60
3 Year Resident	1	63.90
Senior resident	6	65.40
Disabled Veterans	20	1.90
Replacements	1	-
Senior lifetime	5	299.50
Lifetime Upgrade Card	15	163.50
Replacements	4	23.60
Donations for the Fish and Boat Commission	3	7.20
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	25	222.50
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	5	124.50
Launch Permits	20	175.00
Annual Fishing Button	2	13.00
Totals	<u>146</u>	<u>1,961.10</u>
Disbursements to Fish and Boat Commission		<u>(1,961.10)</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
BUCKS 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	24	\$ 525.60
3 Year Resident	1	63.90
Senior resident	1	10.90
One day resident	1	10.90
Disabled Veterans	26	11.40
Replacements	4	-
One day	1	25.90
Seven day	5	169.50
Senior lifetime	5	254.50
Lifetime Upgrade Card	12	130.80
Replacements	4	23.60
Donations for the Fish and Boat Commission	1	5.00
Trout/Salmon Stamp	21	186.90
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Launch Permits	38	346.10
Annual Fishing Button	2	8.00
Totals	<u>152</u>	<u>1,874.40</u>
Disbursements to Fish and Boat Commission		<u>(1,874.40)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
BUCKS 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	18	\$ 394.20
5 Year Resident	1	105.90
Senior resident	3	32.70
National Guard/Armed Forces	1	1.90
Disabled Veterans	22	15.20
Replacements	1	-
Non-resident	3	155.70
Senior lifetime	5	254.50
Lifetime Upgrade Card	8	127.20
Multi Year Upgrade Card	1	15.90
Replacements	1	5.90
Trout/Salmon Stamp	18	160.20
5 Year Trout/Salmon	2	81.80
Launch Permits	20	209.00
PA Fishing Summary Booklet	3	6.00
Annual Fishing Button	4	36.00
Totals	<u>111</u>	<u>1,602.10</u>
Disbursements to Fish and Boat Commission		<u>(1,602.10)</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
BUCKS 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	18	\$ 394.20
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	1	1.90
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Disabled Veterans	19	3.80
Three day	2	51.80
Senior lifetime	2	101.80
Donations for the Fish and Boat Commission	1	2.00
Trout/Salmon Stamp	13	115.70
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	2	81.80
Launch Permits	34	396.30
Annual Fishing Button	1	9.00
Totals	<u>103</u>	<u>1,407.30</u>
Disbursements to Fish and Boat Commission		<u>(1,413.00)</u>
Balance due Fish and Boat Commission (County) per settled reports		(5.70)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ (5.70)</u>

TREASURER
BUCKS 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	26,128	\$ 139,072.00
Senior citizen	6,721	22,059.00
Lifetime	<u>2,229</u>	<u>65,380.00</u>
Totals (Note 2)	<u>35,078</u>	226,511.00
Disbursements to Department of Agriculture		<u>(226,494.00)</u>
Balance due Department of Agriculture (County) per settled reports		17.00
Audit adjustments		<u>(17.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
BUCKS 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	28,448	\$ 151,398.00
Senior citizen	7,595	24,915.00
Lifetime	<u>2,099</u>	<u>61,210.00</u>
Totals (Note 2)	<u>38,142</u>	237,523.00
Disbursements to Department of Agriculture		<u>(237,505.00)</u>
Balance due Department of Agriculture (County) per settled reports		18.00
Audit adjustments		<u>(18.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
BUCKS 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	24,553	\$ 130,653.00
Senior citizen	7,216	23,682.00
Lifetime	<u>1,958</u>	<u>56,300.00</u>
Totals (Note 2)	<u><u>33,727</u></u>	210,635.00
Disbursements to Department of Agriculture		<u>(210,635.00)</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
BUCKS 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	20,799	\$ 111,183.00
Senior citizen	6,463	21,117.00
Lifetime	<u>1,788</u>	<u>52,840.00</u>
Totals (Note 2)	<u>29,050</u>	185,140.00
Disbursements to Department of Agriculture		<u>(185,115.00)</u>
Balance due Department of Agriculture (County) per settled reports		25.00
Audit adjustments		<u>(25.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
BUCKS COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 Kristian Ballerini
Treasurer

The Honorable Neale Dougherty
Controller

The Honorable Diane M. Ellis-Marseglia
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.