

# COMPLIANCE AUDIT

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## Treasurer

Cameron County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2021

Fishing and Dog - January 1, 2018 to  
December 31, 2021

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February 2023



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 Staci Brown  
Treasurer  
Cameron County  
Emporium, PA 15834

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

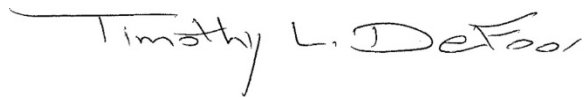
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 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, Cameron 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  
January 9, 2023

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TREASURER  
CAMERON COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 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 2018 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2021 were remitted weekly through an electronic funds transfer program.

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

Staci Brown served as Treasurer during the hunting license period July 1, 2018 to June 30, 2021, and during the fishing and dog license period January 1, 2018 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  
CAMERON 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	240	\$ 4,776.00
Junior	15	88.50
Junior combination	21	186.90
Senior	17	219.30
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	5	254.50
Military	5	9.50
Spring Turkey	10	209.00
Mentored Youth	22	41.80
Non-resident		
Adult	6	605.40
Seven day	1	30.90
Archery - Resident and Non-resident	115	1,838.50
Muzzleloaders - Resident and Non-resident	68	741.20
Antlerless deer		
Resident	1,577	9,304.30
Resident landowners	8	47.20
Non-resident	56	1,450.40
Armed forces	6	35.40
Disabled veterans	2	11.80
Elk - Antlered and Antlerless	30	327.00
Bobcat	14	82.60
Fisher	6	35.40
River Otter	1	5.90
Adult Pheasant	4	103.60
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	16	318.40
Migratory - Resident and Non-resident	15	43.50
Bear - Resident and Non-resident	105	1,669.50
DMAP - Resident and Non-resident	115	1,138.50
Replacements	23	135.70
Hunting & Trapping Digest	7	35.00
Totals	<u>2,515</u>	<u>24,103.20</u>
Disbursements to Game Commission		(23,937.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(166.00)</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  
CAMERON 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	190	\$ 3,781.00
Junior	15	88.50
Junior combination	19	169.10
Senior	11	141.90
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	4	203.60
Military	3	6.70
Spring Turkey	3	62.70
Mentored Junior & Youth	28	53.20
Non-resident		
Adult	16	1,614.40
Archery - Resident and Non-resident	79	1,266.10
Muzzleloaders - Resident and Non-resident	54	608.60
Antlerless deer		
Resident	1,570	9,263.00
Resident landowners	10	59.00
Non-resident	52	1,346.80
Armed forces	2	11.80
Disabled veterans	4	23.60
Elk - Antlered and Antlerless	31	337.90
Bobcat	13	76.70
Fisher	7	41.30
River Otter	2	11.80
Adult Pheasant	9	233.10
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	8	159.20
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	106	1,685.40
DMAP - Resident and Non-resident	171	1,767.90
Replacements	25	139.50
Totals	<u>2,450</u>	<u>23,915.50</u>
Disbursements to Game Commission		(23,765.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(150.00)</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  
CAMERON 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	162	\$ 3,223.80
Junior	7	41.30
Junior combination	12	106.80
Senior	11	148.90
Senior Lifetime Hunting	6	305.40
Military	1	1.90
Spring Turkey	10	209.42
Mentored Junior & Youth	16	30.47
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	81	1,317.90
Muzzleloaders - Resident and Non-resident	47	527.30
Antlerless deer		
Resident	1,604	9,463.60
Resident landowners	11	64.90
Non-resident	68	1,761.20
Armed forces	1	5.90
Disabled veterans	3	17.70
Elk - Antlered and Antlerless	32	348.80
Bobcat	11	64.90
Fisher	1	5.90
Adult Pheasant	3	77.70
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	6	119.47
Senior resident	1	12.90
Migratory - Resident and Non-resident	7	20.30
Bear - Resident and Non-resident	95	1,580.50
DMAP - Resident and Non-resident	85	941.50
Replacements	16	94.54
Hunting & Trapping Digest	3	-
Totals	<u>2,307</u>	<u>21,125.80</u>
Disbursements to Game Commission		(20,992.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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  
CAMERON 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	85	\$ 1,861.50
3 Year Resident	1	63.90
Replacements	1	5.90
Senior resident	9	98.10
3 Year Senior Resident	1	30.90
Replacements	1	-
Non-resident	9	467.10
Replacements	1	5.90
Tourist		
One day	1	25.90
Three day	11	284.90
Seven day	1	33.90
Senior lifetime	8	407.20
Lifetime Upgrade Card	1	10.90
Replacements	4	23.60
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	102	907.80
1 Year Trout/Salmon	17	151.30
3 Year Trout/Salmon	3	74.70
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	4.00
Totals	<u>264</u>	<u>4,621.80</u>
Disbursements to Fish and Boat Commission		<u>(4,621.80)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER  
CAMERON 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	96	\$ 2,102.40
3 Year Resident	1	63.90
5 Year Resident	2	211.80
Mentored Youth	10	-
Venomous Snake	18	278.10
Replacements	1	5.90
Senior resident	10	109.00
Disabled Veterans	1	1.90
Non-resident	9	467.10
Tourist		
Three day	7	181.30
Seven day	1	33.90
Senior lifetime	6	305.40
Replacements	4	23.60
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	106	943.40
1 Year Trout/Salmon	20	178.00
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
PA Fishing Summary Booklet	7	14.00
Annual Fishing Button	1	9.00
Totals	<u>315</u>	<u>5,242.20</u>
Disbursements to Fish and Boat Commission		<u>(5,242.20)</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  
CAMERON 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	41	\$ 897.90
Venomous Snake	8	123.60
Senior resident	5	54.50
3 Year Senior Resident	2	61.80
Replacements	1	5.90
Disabled Veterans	1	1.90
Non-resident	1	51.90
Tourist		
Three day	1	25.90
Seven day	2	67.80
Senior lifetime	4	203.60
Replacements	2	11.80
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	41	364.90
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Launch Permits	30	308.50
Annual Fishing Button	1	9.00
Totals	<u>158</u>	<u>2,431.20</u>
Disbursements to Fish and Boat Commission		<u>(2,431.20)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
CAMERON 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	60	\$ 1,317.71
5 Year Resident	1	105.97
Mentored Youth	9	-
Venomous Snake Replacements	8 1	123.88 5.97
Senior resident	6	65.82
Disabled Veterans	1	1.97
Non-resident	7	363.79
Tourist		
Three day	8	207.76
Seven day	1	33.97
Senior lifetime	5	254.85
Replacements	3	17.91
Lake Erie Stamp	2	14.97
Lake Erie And Trout/Salmon Combo Stamp	6	89.68
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	86	771.07
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	1	80.97
Launch Permits	29	566.13
Annual Fishing Button	1	9.00
Totals	<u>240</u>	<u>4,202.20</u>
Disbursements to Fish and Boat Commission		<u>(4,202.20)</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, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER  
 CAMERON 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	384	\$ 2,222.00
Senior citizen	254	908.00
Lifetime	<u>38</u>	<u>1,090.00</u>
Totals	<u><u>676</u></u>	4,220.00
Disbursements to Department of Agriculture		<u>(4,220.00)</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  
 CAMERON 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	286	\$ 1,632.00
Senior citizen	220	798.00
Lifetime	<u>56</u>	<u>1,660.00</u>
Totals	<u><u>562</u></u>	4,090.00
Disbursements to Department of Agriculture		<u>(4,090.00)</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  
 CAMERON 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	187	\$ 1,067.00
Senior citizen	161	591.00
Lifetime	<u>39</u>	<u>1,080.00</u>
Totals	<u><u>387</u></u>	2,738.00
Disbursements to Department of Agriculture		<u>(2,738.00)</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  
 CAMERON 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	157	\$ 903.00
Senior citizen	139	515.00
Lifetime	<u>20</u>	<u>580.00</u>
Totals	<u><u>316</u></u>	1,998.00
Disbursements to Department of Agriculture		<u>(1,998.00)</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  
CAMERON COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 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  
Fish and Boat Commission

**Mr. Bryan Burhans**

Executive Director  
Pennsylvania Game Commission

**The Honorable Staci Brown**

Treasurer

**The Honorable Lori J. Reed**

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www@PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).