

# COMPLIANCE AUDIT

---

## Treasurer

Carbon County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

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

---

July 2022



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  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Kevin Zelienka  
Treasurer  
Carbon County  
Jim Thorpe, PA 18229

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

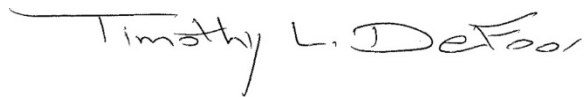
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Carbon 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  
June 30, 2022

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2016 To June 30, 2017 .....	3
For The License Period July 1, 2017 To June 30, 2018 .....	4
For The License Period July 1, 2018 To June 30, 2019 .....	5
For The License Period July 1, 2019 To June 30, 2020 .....	6
Fishing License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	7
For The License Period January 1, 2018 To December 31, 2018.....	8
For The License Period January 1, 2019 To December 31, 2019.....	9
For The License Period January 1, 2020 To December 31, 2020.....	10
Dog License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	11
For The License Period January 1, 2018 To December 31, 2018.....	12
For The License Period January 1, 2019 To December 31, 2019.....	13
For The License Period January 1, 2020 To December 31, 2020.....	14
Report Distribution .....	15

TREASURER  
CARBON 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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Ronald J. Sheehan served as Treasurer during the hunting license period July 1, 2016 to June 30, 2020, and during 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.

TREASURER  
CARBON 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 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  
CARBON 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	63	\$ 1,253.70
Junior	2	11.80
Junior combination	5	44.50
Senior	6	77.40
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	12	29.80
Spring Turkey	10	209.00
Mentored Adult	1	19.90
Mentored Youth	3	5.70
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	80	1,282.00
Muzzleloaders - Resident and Non-resident	56	620.40
Antlerless deer		
Resident	7,602	44,851.80
Resident landowners	2	11.80
Non-resident	72	1,864.80
Armed forces	12	70.80
Disabled veterans	45	265.50
Elk - Antlered and Antlerless	3	32.70
Bobcat	3	17.70
Fisher	2	11.80
River Otter	2	11.80
Furtaker		
Adult resident	5	99.50
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	71	1,128.90
DMAP - Resident and Non-resident	4	39.60
Replacements	25	147.50
Totals	<u>8,119</u>	<u>53,080.10</u>
Disbursements to Game Commission		(52,934.10)
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, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER  
CARBON 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	57	\$ 1,134.30
Junior	1	5.90
Junior combination	7	62.30
Senior	7	97.30
Military	5	12.50
Spring Turkey	5	104.50
Mentored Youth	4	7.60
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	74	1,186.60
Muzzleloaders - Resident and Non-resident	49	549.10
Antlerless deer		
Resident	8,183	48,279.70
Resident landowners	4	23.60
Non-resident	75	1,942.50
Armed forces	3	17.70
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	7	76.30
Bobcat	5	29.50
Fisher	3	17.70
River Otter	2	11.80
Adult Pheasant	12	310.80
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	6	119.40
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	63	1,011.70
DMAP - Resident and Non-resident	2	19.80
Replacements	37	218.30
Hunting & Trapping Digest	17	85.00
Donations for the Game Commission	1	1.00
Totals	<u>8,685</u>	<u>55,824.80</u>
Disbursements to Game Commission		(55,692.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(132.00)</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  
CARBON 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	61	\$ 1,213.90
Junior combination	5	44.50
Senior	7	90.30
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	1	50.90
Military	15	35.50
Spring Turkey	6	125.40
Mentored Youth	2	3.80
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	75	1,202.50
Muzzleloaders - Resident and Non-resident	45	500.50
Antlerless deer		
Resident	8,198	48,368.20
Resident landowners	2	11.80
Non-resident	82	2,123.80
Armed forces	13	76.70
Disabled veterans	35	206.50
Elk - Antlered and Antlerless	4	43.60
Bobcat	2	11.80
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	3	77.70
Furtaker		
Adult resident	4	79.60
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	11	31.90
Bear - Resident and Non-resident	54	858.60
DMAP - Resident and Non-resident	5	49.50
Replacements	11	64.90
Hunting & Trapping Digest	18	90.00
Totals	<u>8,667</u>	<u>55,786.10</u>
Disbursements to Game Commission		(55,677.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(109.00)</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  
CARBON 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	51	\$ 1,014.90
Junior combination	3	26.70
Senior	6	77.40
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	15	37.50
Spring Turkey	10	209.00
Mentored Junior & Youth	7	13.30
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	75	1,202.50
Muzzleloaders - Resident and Non-resident	42	467.80
Antlerless deer		
Resident	8,742	51,577.80
Resident landowners	2	11.80
Non-resident	96	2,486.40
Armed forces	7	41.30
Disabled veterans	47	277.30
Elk - Antlered and Antlerless	6	65.40
Bobcat	2	11.80
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	5	129.50
Furtaker		
Adult resident	3	59.70
Migratory - Resident and Non-resident	8	23.20
Bear - Resident and Non-resident	63	1,001.70
DMAP - Resident and Non-resident	4	39.60
Replacements	24	141.60
Totals	<u>9,229</u>	<u>59,641.10</u>
Disbursements to Game Commission		(59,528.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(113.00)</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  
CARBON 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	38	\$ 832.20
Voluntary Youth	2	3.80
Senior resident	4	43.60
Disabled Veterans	16	7.60
Replacements	1	-
Tourist		
Three day	3	77.70
Seven day	1	33.90
Senior lifetime	6	305.40
Lifetime Upgrade Card	4	43.60
Replacements	3	17.70
Trout/Salmon Stamp	40	356.00
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	9	36.00
Totals	138	2,039.40
Disbursements to Fish and Boat Commission		(2,039.40)
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, 2017 to December 31, 2017		\$ -

TREASURER  
CARBON 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	36	\$ 788.40
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	2	-
Replacements	2	11.80
Senior resident	4	43.60
National Guard/Armed Forces	1	1.90
Disabled Veterans	14	3.80
Replacements	2	-
One day	1	25.90
Three day	1	25.90
Lifetime Upgrade Card	5	54.50
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp		
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	38	338.20
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
Replacements	1	5.90
Angler and Boater Magazine	1	12.90
Annual Fishing Button	7	28.00
Totals	<u>127</u>	<u>1,806.60</u>
Disbursements to Fish and Boat Commission		<u>(1,806.60)</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  
CARBON 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	32	\$ 700.80
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	1	-
Voluntary Youth	4	7.60
Replacements	1	5.90
Senior resident	3	32.70
Disabled Veterans	14	11.40
Replacements	1	-
Tourist		
One day	4	103.60
Three day	2	51.80
Senior lifetime	2	101.80
Multi Year Upgrade Card	1	15.90
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	33	293.70
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
PA Fishing Summary Booklet	16	32.00
Annual Fishing Button	3	27.00
Totals	<u>128</u>	<u>1,698.10</u>
Disbursements to Fish and Boat Commission		<u>(1,698.10)</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  
CARBON 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	11	\$ 240.90
Senior resident	2	21.80
Disabled Veterans	11	9.50
Replacements	1	-
Non-resident	1	51.90
Tourist		
One day	1	25.90
Three day	1	25.90
Senior lifetime	1	50.90
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	17	151.30
1 Year Trout/Salmon	1	8.90
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	1	9.00
Totals	<u>51</u>	<u>657.70</u>
Disbursements to Fish and Boat Commission		<u>(657.70)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
CARBON 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	3,831	\$ 21,563.00
Senior citizen	1,492	5,156.00
Lifetime	<u>392</u>	<u>11,690.00</u>
Totals	<u><u>5,715</u></u>	38,409.00
Disbursements to Department of Agriculture		<u>(38,409.00)</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>\$ -</u></u>

TREASURER  
CARBON 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	4,848	\$ 27,366.00
Senior citizen	1,668	5,866.00
Lifetime	<u>447</u>	<u>13,330.00</u>
Totals	<u><u>6,963</u></u>	46,562.00
Disbursements to Department of Agriculture		<u>(46,562.00)</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  
CARBON 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	3,597	\$ 20,349.00
Senior citizen	1,460	5,064.00
Lifetime	<u>411</u>	<u>12,210.00</u>
Totals	<u><u>5,468</u></u>	37,623.00
Disbursements to Department of Agriculture		<u>(37,623.00)</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  
CARBON 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	2,639	\$ 14,795.00
Senior citizen	1,087	3,699.00
Lifetime	<u>399</u>	<u>11,660.00</u>
Totals	<u><u>4,125</u></u>	30,154.00
Disbursements to Department of Agriculture		<u>(30,154.00)</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  
CARBON 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 Kevin Zelienska**  
Treasurer

**The Honorable Mark A. Svercek**  
Controller

**The Honorable Wayne E. Nothstein**  
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).