

# COMPLIANCE AUDIT

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## Treasurer

Chester County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2021

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

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April 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 Patricia A. Maisano  
Treasurer

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

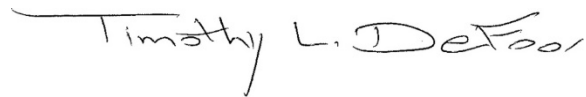
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Chester 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  
March 23, 2023

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TREASURER  
CHESTER COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 2017 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.

Ann D. Duke served as Treasurer during the hunting license period July 1, 2017 to December 31, 2017.

Patricia A. Maisano served as Treasurer during the hunting license period January 1, 2018 to June 30, 2021, and during the fishing and dog license period January 1, 2018 to December 31, 2021.

TREASURER  
CHESTER COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR  
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  
CHESTER 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	101	\$ 2,037.90
Junior	2	11.80
Junior combination	4	35.60
Senior	7	90.30
Senior Lifetime Combo	2	201.80
Military	15	29.50
Spring Turkey	8	167.20
Mentored Youth	2	3.80
Non-resident		
Adult	9	908.10
Archery - Resident and Non-resident	109	1,793.10
Muzzleloaders - Resident and Non-resident	27	309.30
Antlerless deer		
Resident	19,629	115,811.10
Non-resident	452	11,706.80
Armed forces	17	100.30
Disabled veterans	9	53.10
Elk - Antlered and Antlerless	2	21.80
Bobcat	1	5.90
Adult Pheasant	24	641.60
Federal Duck Stamp	16	438.40
Furtaker		
Adult resident	9	193.10
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	58	177.20
Bear - Resident and Non-resident	20	358.00
DMAP - Resident and Non-resident	3	29.70
Replacements	104	613.60
Hunting & Trapping Digest	32	160.00
Totals	<u>20,663</u>	<u>135,901.90</u>
Disbursements to Game Commission		(135,828.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(73.00)</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  
CHESTER 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	83	\$ 1,651.70
Junior	2	11.80
Junior combination	5	44.50
Senior	3	38.70
Senior Lifetime Hunting	1	50.90
Military	17	35.30
Spring Turkey	7	146.30
Mentored Youth	1	1.90
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	89	1,435.10
Muzzleloaders - Resident and Non-resident	30	327.00
Antlerless deer		
Resident	18,942	111,757.80
Non-resident	544	14,089.60
Armed forces	17	100.30
Disabled veterans	15	88.50
Elk - Antlered and Antlerless	2	21.80
Bobcat	2	11.80
Adult Pheasant	16	414.40
Federal Duck Stamp	12	328.80
Furtaker		
Adult resident	10	199.00
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	51	150.90
Bear - Resident and Non-resident	24	381.60
DMAP - Resident and Non-resident	3	29.70
Replacements	58	342.20
Hunting & Trapping Digest	20	100.00
Totals	<u>19,962</u>	<u>132,380.80</u>
Disbursements to Game Commission		(132,303.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(77.00)</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  
CHESTER 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	76	\$ 1,512.40
Junior combination	3	26.70
Senior	4	51.60
Senior Lifetime Combo	3	302.70
Military	15	35.50
Spring Turkey	7	146.30
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	80	1,292.00
Muzzleloaders - Resident and Non-resident	21	228.90
Antlerless deer		
Resident	19,659	115,988.10
Non-resident	539	13,960.10
Armed forces	13	76.70
Disabled veterans	17	100.30
Elk - Antlered and Antlerless	3	32.70
Bobcat	2	11.80
Adult Pheasant	18	466.20
Federal Duck Stamp	15	411.00
Furtaker		
Adult resident	9	179.10
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	40	119.00
Bear - Resident and Non-resident	21	333.90
DMAP - Resident and Non-resident	2	19.80
Replacements	66	389.40
Totals	<u>20,622</u>	<u>136,298.30</u>
Disbursements to Game Commission		(136,219.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(78.80)</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  
CHESTER 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	68	\$ 1,353.20
Junior	3	17.70
Junior combination	3	26.70
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	14	31.60
Reserves	2	3.80
Spring Turkey	8	167.20
Mentored Junior & Youth	2	11.80
Non-resident		
Adult	1	100.90
Mentored Junior	1	40.90
Archery - Resident and Non-resident	85	1,351.50
Muzzleloaders - Resident and Non-resident	21	228.90
Antlerless deer		
Resident	19,047	112,377.30
Non-resident	541	14,011.90
Armed forces	16	94.40
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	10	109.00
Bobcat	1	5.90
Adult Pheasant	12	310.80
Federal Duck Stamp	13	356.20
Furtaker		
Adult resident	8	159.20
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	35	101.50
Bear - Resident and Non-resident	26	413.40
DMAP - Resident and Non-resident	4	39.60
Replacements	61	359.97
Hunting & Trapping Digest	1	-
Totals	<u>20,008</u>	<u>132,027.87</u>
Disbursements to Game Commission		(131,952.87)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(75.00)</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  
CHESTER 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
3 Year Resident	1	63.90
10 Year Resident	2	421.80
Mentored Youth	1	-
Senior resident	2	21.80
National Guard/Armed Forces Prisoner of War Resident	1	1.90
Disabled Veterans	21	15.20
Replacements	3	-
Tourist		
Three day	1	25.90
Senior lifetime	1	84.10
Lifetime Upgrade Card	2	21.80
Replacements	5	29.50
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
1 Year Lake Erie and Trout/Salmon	1	14.90
Trout/Salmon Stamp	28	249.20
1 Year Trout/Salmon	3	26.70
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	3	242.70
Annual Fishing Button	1	4.00
Totals	<u>103</u>	<u>1,790.80</u>
Disbursements to Fish and Boat Commission		<u>(1,790.80)</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  
CHESTER 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
Senior resident	3	32.70
National Guard/Armed Forces	1	1.90
Disabled Veterans	23	7.60
Replacements	5	-
Tourist		
Three day	1	25.90
Senior lifetime	3	197.70
Replacements	3	17.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	19	169.10
1 Year Trout/Salmon	3	26.70
10 Year Trout/Salmon	1	80.90
PA Fishing Summary Booklet	4	8.00
Annual Fishing Button	2	18.00
Totals	<u>87</u>	<u>995.30</u>
Disbursements to Fish and Boat Commission		<u>(995.30)</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  
 CHESTER 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	7	\$ 153.30
5 Year Resident	1	105.90
Mentored Youth	1	-
Senior resident	1	10.90
Disabled Veterans	10	5.70
Replacements	3	-
Non-resident	1	51.90
Senior lifetime	4	203.60
Trout/Salmon Stamp	9	80.10
1 Year Trout/Salmon	2	17.80
5 Year Trout/Salmon	1	40.90
Voluntary Permits	1	10.90
Totals	<u>41</u>	<u>681.00</u>
Disbursements to Fish and Boat Commission		<u>(681.00)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
CHESTER 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	18	\$ 395.46
10 Year Resident	1	210.97
Mentored Youth	2	-
Replacements	2	11.94
Senior resident	1	10.97
Disabled Veterans	12	7.88
Replacements	1	-
Senior lifetime	7	356.79
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
Trout/Salmon Stamp	20	179.40
10 Year Trout/Salmon	2	161.94
Launch Permits	23	458.31
Annual Fishing Button	2	18.00
Totals	<u>92</u>	<u>1,826.63</u>
Disbursements to Fish and Boat Commission		<u>(1,826.63)</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  
 CHESTER 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	26,481	\$ 143,163.00
Senior citizen	5,573	18,585.00
Lifetime	<u>2,393</u>	<u>71,770.00</u>
Totals	<u><u>34,447</u></u>	233,518.00
Disbursements to Department of Agriculture		<u>(233,518.00)</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  
 CHESTER 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	27,409	\$ 148,331.00
Senior citizen	5,793	19,277.00
Lifetime	<u>2,389</u>	<u>71,330.00</u>
Totals	<u><u>35,591</u></u>	238,938.00
Disbursements to Department of Agriculture		<u>(238,938.00)</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  
 CHESTER 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	23,118	\$ 126,076.00
Senior citizen	5,274	17,604.00
Lifetime	<u>2,161</u>	<u>64,610.00</u>
Totals	<u><u>30,553</u></u>	208,290.00
Disbursements to Department of Agriculture		<u>(208,290.00)</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  
CHESTER 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	27,009	\$ 148,255.00
Senior citizen	5,620	18,788.00
Lifetime	<u>2,536</u>	<u>76,340.00</u>
Totals	<u><u>35,165</u></u>	243,383.00
Disbursements to Department of Agriculture		<u>(243,383.00)</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  
CHESTER COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 Patricia A. Maisano**  
Treasurer

**The Honorable Margaret M. Reif**  
Controller

**The Honorable Marian Moskowitz**  
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).