

COMPLIANCE AUDIT

Treasurer

Dauphin County, Pennsylvania

For the Period

Hunting – July 1, 2016 to June 30, 2020

Fishing and Dog – January 1, 2016 to
December 31, 2019

July 2021



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 Janis Creason
Treasurer
Dauphin County
Harrisburg, PA 17101

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

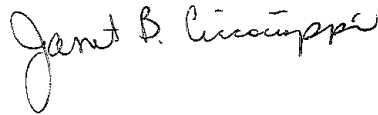
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Dauphin 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 cursive script that reads "Janet B. Ciccocioppo".

June 11, 2021

Janet B. Ciccocioppo, CPA
Deputy Auditor General for Audits

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TREASURER
DAUPHIN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 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 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 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.

Janis Creason 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, 2016 to December 31, 2019.

TREASURER
DAUPHIN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 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.

Audit Adjustment - Dog Licenses Summary For the Period January 1, 2016 to December 31, 2016

The \$42 audit adjustment represents a \$24 refund for licenses/tags sold in December 2015 and voided in January 2016, and an \$18 refund for licenses/tags sold in May 2016, June 2016, and July 2016 and voided in August 2016.

Audit Adjustment - Dog Licenses Summary For the Period January 1, 2017 to December 31, 2017

The \$84 audit adjustment represents a \$47 refund for voided licenses/tags sold in December 2016 and voided in January 2017; a \$7 refund for a license/tag sold in December 2016 and voided in February 2017; a \$25 refund for licenses/tags sold in December 2016, January 2017, and February 2017 and voided in March 2017; and a \$5 refund for a license/tag sold in April 2017 and voided in June 2017.

TREASURER
 DAUPHIN 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	52	\$ 1,034.80
Junior	1	5.90
Junior combination	3	26.70
Senior	2	25.80
Senior Lifetime Hunting	1	50.90
Military	19	37.10
Spring Turkey	2	41.80
Mentored Youth	4	7.60
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	48	783.20
Muzzleloaders - Resident and Non-resident	25	272.50
Antlerless deer		
Resident	10,870	64,133.00
Non-resident	48	1,243.20
Armed forces	54	318.60
Disabled veterans	17	100.30
Elk - Antlered and Antlerless	4	43.60
Bobcat	1	5.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	3	59.70
Migratory - Resident and Non-resident	9	26.10
Bear - Resident and Non-resident	15	238.50
DMAP - Resident and Non-resident	9	89.10
Replacements	58	342.20
Totals	<u>11,249</u>	<u>69,216.60</u>
Disbursements to Game Commission		(69,187.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(29.00)</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
 DAUPHIN 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	50	\$ 995.00
Junior combination	2	17.80
Senior	2	25.80
Senior Lifetime Combo	1	100.90
Military	13	28.70
Reserves	1	1.90
Spring Turkey	1	20.90
Mentored Adult	1	19.90
Mentored Youth	3	5.70
Archery - Resident and Non-resident	41	651.90
Muzzleloaders - Resident and Non-resident	24	261.60
Antlerless deer		
Resident	11,903	70,227.70
Non-resident	77	1,994.30
Armed forces	30	177.00
Disabled veterans	10	59.00
Elk - Antlered and Antlerless	3	32.70
Bobcat	2	11.80
Adult Pheasant	2	51.80
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	4	79.60
Senior resident	1	12.90
Migratory - Resident and Non-resident	3	8.70
Bear - Resident and Non-resident	14	222.60
DMAP - Resident and Non-resident	9	89.10
Replacements	59	344.10
Hunting & Trapping Digest	10	50.00
Totals	<u>12,268</u>	<u>75,546.20</u>
Disbursements to Game Commission		(75,516.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(30.00)</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
 DAUPHIN 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	40	\$ 796.00
Junior	3	17.70
Junior combination	2	17.80
Senior	1	12.90
Military	12	23.80
Spring Turkey	2	41.80
Mentored Youth	6	11.40
Archery - Resident and Non-resident	33	524.70
Muzzleloaders - Resident and Non-resident	15	163.50
Antlerless deer		
Resident	12,542	73,997.80
Non-resident	81	2,097.90
Armed forces	29	171.10
Disabled veterans	17	100.30
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	3	77.70
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	4	11.60
Bear - Resident and Non-resident	10	159.00
DMAP - Resident and Non-resident	4	39.60
Replacements	33	194.70
Hunting & Trapping Digest	5	25.00
Totals	<u>12,851</u>	<u>78,625.90</u>
Disbursements to Game Commission		(78,590.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(35.00)</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
 DAUPHIN 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	48	\$ 955.20
Junior combination	5	44.50
Senior	2	25.80
Senior Lifetime Combo	1	100.90
Military	9	20.10
Spring Turkey	2	41.80
Mentored Junior & Youth	7	13.30
Archery - Resident and Non-resident	41	651.90
Muzzleloaders - Resident and Non-resident	17	185.30
Antlerless deer		
Resident	14,491	85,496.90
Non-resident	101	2,615.90
Armed forces	15	88.50
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	6	65.40
Bobcat	1	5.90
Fisher	2	11.80
Adult Pheasant	4	103.60
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	5	14.50
Bear - Resident and Non-resident	22	349.80
DMAP - Resident and Non-resident	2	19.80
Replacements	39	230.10
Totals	<u>14,844</u>	<u>91,292.60</u>
Disbursements to Game Commission		(91,260.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(32.00)</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
 DAUPHIN 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	21	\$ 456.30
3 Year Resident	2	127.40
5 Year Resident	1	105.70
Mentored Youth Replacements	1 1	- 5.90
Senior resident	1	10.70
Disabled Veterans	4	1.90
Replacements	1	-
Non-resident	1	51.90
Senior lifetime	4	203.20
Lifetime Upgrade Card	4	43.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	15	130.90
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
10 Year Trout/Salmon	1	80.70
Launch Permits	6	51.50
Annual Fishing Button	3	12.00
Totals	<u>71</u>	<u>1,428.60</u>
Disbursements to Fish and Boat Commission		<u>(1,428.60)</u>
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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
 DAUPHIN 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	5	\$ 109.50
3 Year Resident	1	63.90
Replacements	1	5.90
One day resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	3	3.80
Replacements	3	-
Senior lifetime	3	152.70
Lifetime Upgrade Card	1	10.90
Trout/Salmon Stamp	7	62.30
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	1	24.90
Launch Permits	6	59.70
Annual Fishing Button	1	4.00
Totals	<u>35</u>	<u>519.30</u>
Disbursements to Fish and Boat Commission		<u>(519.30)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
 DAUPHIN 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	16	\$ 350.40
National Guard/Armed Forces	1	1.90
Disabled Veterans	12	3.80
Senior lifetime	1	50.90
Lifetime Upgrade Card	4	43.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	9	80.10
1 Year Trout/Salmon	4	35.60
Annual Fishing Button	<u>2</u>	<u>8.00</u>
Totals	<u>50</u>	<u>589.20</u>
Disbursements to Fish and Boat Commission		<u>(589.20)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 DAUPHIN 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	23	\$ 506.70
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth Replacements	2 1	- 5.90
Senior resident	1	10.90
Disabled Veterans	4	1.90
Replacements	2	-
Tourist		
Seven day	1	33.90
Senior lifetime	2	101.80
Replacements	1	5.90
Trout/Salmon Stamp	14	124.60
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Launch Permits	2	24.90
Annual Fishing Button	1	9.00
Totals	<u>61</u>	<u>1,158.80</u>
Disbursements to Fish and Boat Commission		<u>(1,158.80)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 DAUPHIN 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	10,763	\$ 59,528.00
Senior citizen	2,896	9,801.00
Lifetime	<u>1,423</u>	<u>41,670.00</u>
Totals	<u>15,082</u>	110,999.00
Disbursements to Department of Agriculture		<u>(110,957.00)</u>
Balance due Department of Agriculture (County) per settled reports		42.00
Audit adjustments		<u>(42.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
 DAUPHIN 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	11,642	\$ 64,675.00
Senior citizen	3,158	10,826.00
Lifetime	<u>1,503</u>	<u>44,190.00</u>
Totals	<u>16,303</u>	119,691.00
Disbursements to Department of Agriculture		<u>(119,607.00)</u>
Balance due Department of Agriculture (County) per settled reports		84.00
Audit adjustments		<u>(84.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
 DAUPHIN 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	12,364	\$ 68,680.00
Senior citizen	3,281	11,231.00
Lifetime	<u>1,552</u>	<u>45,330.00</u>
Totals	<u><u>17,197</u></u>	125,241.00
Disbursements to Department of Agriculture		<u>(125,241.00)</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 Decemeber 31, 2018		<u><u>\$ -</u></u>

TREASURER
 DAUPHIN 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	11,647	\$ 65,076.00
Senior citizen	3,296	11,237.00
Lifetime	<u>1,524</u>	<u>44,890.00</u>
Totals	<u><u>16,467</u></u>	121,203.00
Disbursements to Department of Agriculture		<u>(121,203.00)</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 Decemeber 31, 2019		<u><u>\$ -</u></u>

TREASURER
DAUPHIN 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, 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 Janis Creason
Treasurer

The Honorable Mike Pries
Chairperson of the Board of Commissioners

Mr. James Markel
Acting Controller

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.