

# COMPLIANCE AUDIT

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## Treasurer

Elk County, Pennsylvania

For the Period

Hunting - July 1, 2020 to June 30, 2023

Fishing and Dog - January 1, 2021 to  
December 31, 2023

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April 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Matthew Frey  
Treasurer  
Elk County  
Ridgway, PA 15853

We have conducted a compliance audit of the Treasurer, Elk County, Pennsylvania (County Officer), for the license periods 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.

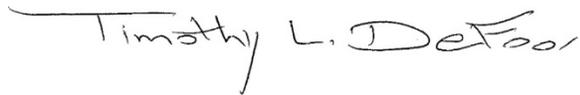
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 County Officer's management. We appreciate the courtesy extended to us by the Elk County Treasurer 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  
March 15, 2024

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TREASURER  
ELK COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2023 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2023

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 2020 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2021 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2021 through 2023 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.

Peggy B. Schneider served as Treasurer during the hunting license period July 1, 2020 to June 30, 2023, and during the fishing and dog license period January 1, 2021 to December 31, 2023.

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  
ELK 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	392	\$ 7,800.87
Junior	14	82.60
Junior combination	37	329.30
Senior	26	335.40
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	8	407.20
Military	16	35.40
Spring Turkey	15	313.92
Mentored Adult	1	19.90
Mentored Junior & Youth	23	43.70
Non-resident		
Adult	14	1,412.60
Mentored Junior	1	40.90
Archery - Resident and Non-resident	238	3,844.20
Muzzleloaders - Resident and Non-resident	148	1,633.20
Antlerless deer		
Resident	7,933	46,804.70
Resident landowners	12	70.80
Non-resident	221	5,723.90
Non-resident landowners	3	77.70
Armed forces	11	64.90
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	95	1,035.50
Bobcat	21	123.90
Fisher	15	88.50
River Otter	4	23.67
Adult Pheasant	24	621.60
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	20	398.07
Senior resident	2	25.80
Migratory - Resident and Non-resident	43	124.70
Bear - Resident and Non-resident	201	3,235.90
DMAP - Resident and Non-resident	332	3,386.80
Replacements	56	314.74
Totals	<u>9,982</u>	<u>79,919.27</u>
Disbursements to Game Commission		(79,653.27)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(266.00)</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  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	395	\$ 7,888.15
Junior	5	29.85
Junior combination	42	376.74
Senior	28	363.16
Senior Lifetime Hunting	7	356.79
Senior Lifetime Combo	9	908.73
Senior Lifetime Upgrade Combo	2	101.94
Military	17	33.49
Spring Turkey	12	251.64
Mentored Junior & Youth	34	70.98
Non-resident		
Adult	14	1,413.58
Mentored Junior	1	40.97
Archery - Resident and Non-resident	250	4,032.50
Muzzleloaders - Resident and Non-resident	134	1,519.98
Antlerless deer		
Resident	8,106	48,392.82
Resident landowners	12	71.64
Non-resident	285	7,401.45
Non-resident landowners	2	51.94
Armed forces	15	89.55
Disabled veterans	26	155.22
Elk - Antlered and Antlerless	117	1,283.49
Bobcat	19	113.43
Fisher	13	77.61
River Otter	6	35.82
Adult Pheasant	29	753.13
Federal Duck Stamp	10	278.70
Furtaker		
Adult resident	22	439.34
Migratory - Resident and Non-resident	36	106.92
Bear - Resident and Non-resident	198	3,242.06
DMAP - Resident and Non-resident	336	3,474.92
Replacements	42	197.01
Totals	<u>10,224</u>	<u>83,553.55</u>
Disbursements to Game Commission		(83,290.55)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(263.00)</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, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	367	\$ 7,328.99
Junior	5	29.85
Junior combination	42	376.74
Senior	26	337.22
Senior Lifetime Hunting	6	305.82
Senior Lifetime Combo	13	1,312.61
Senior Lifetime Upgrade Combo	3	152.91
Military	17	33.49
Spring Turkey	13	272.61
Mentored Adult	1	19.97
Mentored Junior & Youth	22	43.34
Hunting Heritage	1	1.97
Non-resident		
Adult	12	1,211.64
Junior	1	40.97
Junior combination	1	50.97
Archery - Resident and Non-resident	236	3,808.92
Muzzleloaders - Resident and Non-resident	115	1,261.55
Antlerless deer		
Resident	7,919	47,276.43
Resident landowners	10	59.70
Non-resident	251	6,518.47
Non-resident landowners	1	25.97
Armed forces	10	59.70
Disabled veterans	21	125.37
Elk - Antlered and Antlerless	89	976.33
Bobcat	19	113.43
Fisher	13	77.61
River Otter	8	47.76
Adult Pheasant	31	805.07
Federal Duck Stamp	15	419.55
Furtaker		
Adult resident	22	439.34
Migratory - Resident and Non-resident	33	98.01
Bear - Resident and Non-resident	175	2,834.75
DMAP - Resident and Non-resident	378	3,793.66
Replacements	71	310.41
Totals	<u>9,947</u>	<u>80,571.13</u>
Disbursements to Game Commission		(80,323.13)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(248.00)</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, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER  
ELK 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	111	\$ 2,393.47
Voluntary Youth	3	5.70
Venomous Snake	18	278.73
Replacements	4	23.88
Senior resident	8	87.69
Disabled Veterans	7	7.88
Replacements	1	5.97
Non-resident	4	207.88
Tourist		
One day	1	25.97
Three day	2	51.94
Seven day	1	33.97
Senior lifetime	6	305.68
Replacements	3	17.91
Lake Erie Stamp	7	53.88
Lake Erie And Trout/Salmon Combo Stamp	30	433.36
Trout/Salmon Stamp	111	986.14
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	4	99.88
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	1	80.97
Voluntary Permits	1	25.97
Voluntary Habitat/Waterway Conservation	1	10.97
Launch Permits	76	1,595.72
Annual Fishing Button	9	81.00
Totals	<u>417</u>	<u>6,917.83</u>
Disbursements to Fish and Boat Commission		<u>(6,917.83)</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  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	106	\$ 2,306.85
3 Year Resident	1	63.97
5 Year Resident	1	105.97
10 Year Resident	1	210.97
Voluntary Youth	10	19.70
Venomous Snake	16	247.76
Replacements	1	5.97
Senior resident	17	186.49
Disabled Veterans	9	7.88
Non-resident	1	51.97
Tourist		
Three day	1	25.97
Seven day	3	101.91
Senior lifetime	11	560.67
Replacements	3	17.91
Lake Erie Stamp	6	44.91
Lake Erie And Trout/Salmon Combo Stamp	29	434.13
3 Year Lake Erie and Trout/Salmon	1	42.97
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	127	1,130.22
3 Year Trout/Salmon	5	124.85
10 Year Trout/Salmon	2	161.94
Voluntary Permits	1	25.97
Voluntary Habitat/Waterway Conservation	1	10.97
Launch Permits	76	1,435.72
Annual Fishing Button	3	32.91
Totals	<u>433</u>	<u>7,429.55</u>
Disbursements to Fish and Boat Commission		<u>(7,429.55)</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, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	102	\$ 2,453.44
5 Year Resident	1	118.47
Voluntary Youth	7	13.79
Venomous Snake	18	278.73
Senior resident	20	240.65
One day resident	2	24.44
Disabled Veterans	11	7.88
Non-resident	5	279.85
Tourist		
One day	1	28.47
Three day	3	85.41
Seven day	1	35.97
Senior lifetime	11	835.67
Replacements	6	35.82
Lake Erie Stamp	7	50.91
Lake Erie And Trout/Salmon Combo Stamp	33	561.51
5 Year Lake Erie and Trout/Salmon	1	83.47
Trout/Salmon Stamp	133	1,480.51
3 Year Trout/Salmon	7	219.79
5 Year Trout/Salmon	2	106.94
10 Year Trout/Salmon	1	105.97
Voluntary Permits	1	25.97
Voluntary Habitat/Waterway Conservation	1	10.97
Launch Permits	46	906.62
Annual Fishing Button	2	21.94
Totals	<u>422</u>	<u>8,013.19</u>
Disbursements to Fish and Boat Commission		<u>(8,013.19)</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, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER  
ELK 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	2,419	\$ 13,811.00
Senior citizen	880	3,176.00
Lifetime	<u>357</u>	<u>10,960.00</u>
Totals	<u><u>3,656</u></u>	27,947.00
Disbursements to Department of Agriculture		<u>(27,947.00)</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  
 ELK COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,225	\$ 12,705.00
Senior citizen	853	3,099.00
Lifetime	<u>351</u>	<u>10,390.00</u>
Totals	<u><u>3,429</u></u>	26,194.00
Disbursements to Department of Agriculture		<u>(26,194.00)</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, 2022 to December 31, 2022		<u><u>\$ -</u></u>

TREASURER  
ELK COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,194	\$ 12,536.00
Senior citizen	857	3,139.00
Lifetime	<u>393</u>	<u>11,670.00</u>
Totals	<u><u>3,444</u></u>	27,345.00
Disbursements to Department of Agriculture		<u>(27,345.00)</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, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER  
ELK COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2023 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2023

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 Matthew Frey**  
Treasurer

**The Honorable Joseph Dagher**  
Chairperson of the Board of Commissioners

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