

COMPLIANCE AUDIT

Treasurer

Fayette County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

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

July 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 Melissa Tzan
Treasurer
Fayette County
Uniontown, PA 15401

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

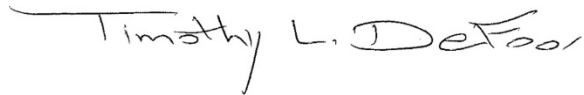
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General
June 12, 2023

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TREASURER
FAYETTE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 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 2021 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.

Nancy Lee Wilson served as Treasurer during the hunting license period July 1, 2018 to November 27, 2020 and during the fishing and dog license period January 1, 2018 to November 27, 2020.

Deborah L. Apicella served as the *acting* Treasurer during the hunting license period November 28, 2020, to December 31, 2021, and during the fishing and dog license period of November 28, 2020, to December 31, 2021.

Melissa Tzan served as Treasurer during the hunting license period January 1, 2022, to June 30, 2022.

TREASURER
FAYETTE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 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
FAYETTE 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	143	\$ 2,845.70
Junior	4	23.60
Landowner	1	3.90
Junior combination	4	35.60
Senior	7	90.30
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	1	50.90
Military	13	30.70
Spring Turkey	8	167.20
Mentored Youth	11	20.90
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	101	1,615.90
Muzzleloaders - Resident and Non-resident	50	555.00
Antlerless deer		
Resident	16,954	100,028.60
Resident landowners	5	29.50
Non-resident	152	3,936.80
Non-resident landowners	1	25.90
Armed forces	5	29.50
Disabled veterans	57	336.30
Elk - Antlered and Antlerless	3	32.70
Bobcat	4	23.60
Fisher	2	11.80
Adult Pheasant	11	284.90
Furtaker		
Adult resident	7	139.30
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	50	795.00
DMAP - Resident and Non-resident	4	39.60
Replacements	56	330.40
Hunting & Trapping Digest	20	100.00
Donations for the Game Commission	5	10.00
Totals	<u>17,699</u>	<u>112,435.60</u>
Disbursements to Game Commission		(112,294.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(141.00)</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
FAYETTE 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	162	\$ 3,223.80
Junior	2	11.80
Landowner	1	3.90
Junior combination	3	26.70
Senior	11	141.90
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	4	203.60
Military	13	31.70
Spring Turkey	6	125.40
Mentored Junior & Youth	7	17.30
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	112	1,790.80
Muzzleloaders - Resident and Non-resident	45	490.50
Antlerless deer		
Resident	17,740	104,666.00
Resident landowners	3	17.70
Non-resident	159	4,118.10
Armed forces	11	64.90
Disabled veterans	57	336.30
Elk - Antlered and Antlerless	5	54.50
Bobcat	6	35.40
Fisher	2	11.80
Adult Pheasant	1	25.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	6	119.40
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	8	23.20
Bear - Resident and Non-resident	54	858.60
DMAP - Resident and Non-resident	4	39.60
Replacements	67	395.30
Donations for the Game Commission	12	29.60
Totals	<u>18,512</u>	<u>117,802.10</u>
Disbursements to Game Commission		(117,660.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(142.00)</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
FAYETTE 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	121	\$ 2,407.90
Junior	1	5.90
Landowner	1	3.90
Junior combination	6	53.40
Senior	5	64.50
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Senior Lifetime Furtaker	-	-
Senior Lifetime Upgrade Combo	2	101.80
Military	12	32.80
Reserves	1	1.90
Spring Turkey	4	83.81
Mentored Adult	1	19.90
Mentored Junior & Youth	9	17.10
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	97	1,562.30
Muzzleloaders - Resident and Non-resident	34	370.60
Antlerless deer		
Resident	18,597	109,722.30
Resident landowners	3	17.70
Non-resident	169	4,377.10
Armed forces	3	17.70
Disabled veterans	56	330.40
Elk - Antlered and Antlerless	7	76.30
Bobcat	5	29.50
Adult Pheasant	5	129.50
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	2	39.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	3	8.70
Bear - Resident and Non-resident	52	826.80
Replacements	44	259.74
Hunting & Trapping Digest	1	-
Totals	<u>19,253</u>	<u>121,403.65</u>
Disbursements to Game Commission		(121,288.65)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(115.00)</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
FAYETTE 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	179	\$ 3,574.63
Junior	5	29.85
Landowner	2	7.94
Junior combination	14	125.58
Senior	9	116.73
Senior Lifetime Combo	1	100.97
Military	13	25.61
Spring Turkey	12	251.64
Mentored Junior & Youth	26	67.22
Non-resident		
Adult	3	302.91
Archery - Resident and Non-resident	152	2,437.44
Muzzleloaders - Resident and Non-resident	67	744.99
Antlerless deer		
Resident	19,121	114,152.37
Resident landowners	2	11.94
Non-resident	207	5,375.79
Armed forces	7	41.79
Disabled veterans	58	346.26
Elk - Antlered and Antlerless	7	76.79
Bobcat	8	47.76
Fisher	3	17.91
Adult Pheasant	6	155.82
Federal Duck Stamp	1	27.97
Furtaker		
Adult resident	5	99.85
Senior resident	1	12.97
Migratory - Resident and Non-resident	10	29.70
Bear - Resident and Non-resident	82	1,329.54
Replacements	106	358.20
PGC Shooting Range Permit	1	30.97
Totals	<u>20,108</u>	<u>129,901.14</u>
Disbursements to Game Commission		(129,756.14)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(145.00)</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
FAYETTE 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	17	\$ 372.30
10 Year Resident	1	210.90
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Disabled Veterans	13	9.50
Replacements	9	-
Senior lifetime	5	254.50
Replacements	3	17.70
Donations for the Fish and Boat Commission	1	1.00
Lake Erie Stamp	4	29.80
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
10 Year Lake Erie and Trout/Salmon	1	140.90
Trout/Salmon Stamp	16	142.40
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	4	16.00
Totals	<u>93</u>	<u>1,434.10</u>
Disbursements to Fish and Boat Commission		<u>(1,434.10)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
FAYETTE 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	25	\$ 547.50
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Disabled Veterans	16	11.40
Replacements	3	-
Senior lifetime	5	254.50
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	10	149.00
Trout/Salmon Stamp	20	178.00
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	1	40.90
PA Fishing Summary Booklet	12	24.00
Annual Fishing Button	1	9.00
Totals	<u>109</u>	<u>1,390.70</u>
Disbursements to Fish and Boat Commission		<u>(1,390.70)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
FAYETTE 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	5.70
Replacements	4	-
Senior lifetime	7	356.30
Replacements	3	17.70
Donations for the Fish and Boat Commission	1	1.00
Lake Erie Stamp	8	62.50
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
Trout/Salmon Stamp	8	71.20
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	2	49.80
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	9.00
Totals	<u>67</u>	<u>1,012.00</u>
Disbursements to Fish and Boat Commission		<u>(1,012.00)</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
FAYETTE 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	24	\$ 527.28
Mentored Youth	1	-
Senior resident	3	32.91
Disabled Veterans	19	15.76
Replacements	4	-
Seven day	2	67.94
Senior lifetime	6	305.82
Replacements	1	5.97
Lake Erie Stamp	7	62.79
Lake Erie And Trout/Salmon Combo Stamp	6	59.88
Trout/Salmon Stamp	20	179.40
3 Year Trout/Salmon	2	49.94
Launch Permits	4	71.88
Annual Fishing Button	3	27.00
Totals	<u>102</u>	<u>1,406.57</u>
Disbursements to Fish and Boat Commission		<u>(1,406.57)</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
FAYETTE 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	11,628	\$ 68,430.00
Senior citizen	4,626	17,478.00
Lifetime	<u>656</u>	<u>19,790.00</u>
Totals	<u><u>16,910</u></u>	105,698.00
Disbursements to Department of Agriculture		<u>(105,698.00)</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
FAYETTE 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	10,246	\$ 60,194.00
Senior citizen	4,402	16,534.00
Lifetime	<u>614</u>	<u>18,380.00</u>
Totals	<u><u>15,262</u></u>	95,108.00
Disbursements to Department of Agriculture		<u>(95,108.00)</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
FAYETTE 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	9,265	\$ 54,509.00
Senior citizen	3,999	14,885.00
Lifetime	<u>547</u>	<u>16,890.00</u>
Totals	<u><u>13,811</u></u>	86,284.00
Disbursements to Department of Agriculture		<u>(86,284.00)</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
FAYETTE 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	8,736	\$ 51,458.00
Senior citizen	3,705	13,823.00
Lifetime	<u>598</u>	<u>18,390.00</u>
Totals	<u>13,039</u>	83,671.00
Disbursements to Department of Agriculture		<u>(83,671.00)</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>

TREASURER
FAYETTE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over receipts.

During our current audit, we noted that the office complied with our recommendation.

TREASURER
FAYETTE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 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 Melissa Tzan

Treasurer

The Honorable Scott T. Abraham

Controller

The Honorable Dave Lohr

Chairperson of the Board of Commissioners

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.