

COMPLIANCE AUDIT

Treasurer

Lackawanna County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

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

January 2022



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 Edward Karpovich
Treasurer
Lackawanna County
Scranton, PA 18503

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

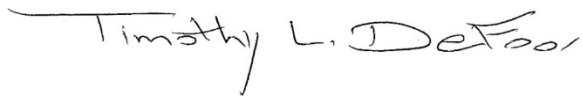
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 obtain 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, Lackawanna 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 long horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General
December 9, 2021

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TREASURER
LACKAWANNA 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.

Edward Karpovich 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.

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
LACKAWANNA 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	34	\$ 676.60
Junior combination	4	35.60
Senior	1	12.90
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	1	50.90
Military	12	29.80
Mentored Youth	6	11.40
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	46	731.40
Muzzleloaders - Resident and Non-resident	20	218.00
Antlerless deer		
Resident	5,580	32,922.00
Resident landowners	1	5.90
Non-resident	75	1,942.50
Armed forces	12	70.80
Disabled veterans	63	371.70
Elk - Antlered and Antlerless	4	43.60
Bobcat	1	5.90
Federal Duck Stamp	1	27.40
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	36	572.40
DMAP - Resident and Non-resident	10	99.00
Replacements	36	212.40
Totals	<u>5,959</u>	<u>38,282.60</u>
Disbursements to Game Commission		(38,185.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(97.00)</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
LACKAWANNA 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	41	\$ 829.90
Junior	2	11.80
Junior combination	6	53.40
Senior	1	12.90
Senior Lifetime Hunting	2	101.80
Military	8	19.20
Spring Turkey	1	20.90
Mentored Youth	2	3.80
Archery - Resident and Non-resident	47	757.30
Muzzleloaders - Resident and Non-resident	23	250.70
Antlerless deer		
Resident	5,889	34,745.10
Resident landowners	1	5.90
Non-resident	71	1,838.90
Armed forces	8	47.20
Disabled veterans	66	389.40
Elk - Antlered and Antlerless	1	10.90
Bobcat	2	11.80
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	9	233.10
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	3	59.70
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	45	715.50
DMAP - Resident and Non-resident	5	49.50
Replacements	22	129.80
Hunting & Trapping Digest	3	15.00
Totals	<u>6,278</u>	<u>40,426.50</u>
Disbursements to Game Commission		(40,319.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(107.00)</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
LACKAWANNA 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	34	\$ 676.60
Junior combination	3	26.70
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	3	152.70
Military	8	19.20
Spring Turkey	2	41.80
Mentored Youth	2	3.80
Non-resident		
Archery - Resident and Non-resident	45	715.50
Muzzleloaders - Resident and Non-resident	19	207.10
Antlerless deer		
Resident	5,330	31,447.00
Non-resident	90	2,331.00
Armed forces	8	47.20
Disabled veterans	66	389.40
Elk - Antlered and Antlerless	3	32.70
Bobcat	1	5.90
Adult Pheasant	3	77.70
Federal Duck Stamp	1	27.40
Furtaker		
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	46	731.40
DMAP - Resident and Non-resident	2	19.80
Replacements	56	326.40
Totals	<u>5,739</u>	<u>37,524.60</u>
Disbursements to Game Commission		(37,419.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(105.00)</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
LACKAWANNA 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	40	\$ 796.00
Junior combination	5	44.50
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	11	27.90
Spring Turkey	1	20.90
Mentored Junior & Youth	4	7.60
Archery - Resident and Non-resident	58	922.20
Muzzleloaders - Resident and Non-resident	23	250.70
Antlerless deer		
Resident	6,393	37,718.70
Non-resident	92	2,382.80
Armed forces	7	41.30
Disabled veterans	68	401.20
Elk - Antlered and Antlerless	1	10.90
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	2	51.80
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	45	715.50
DMAP - Resident and Non-resident	7	69.30
Replacements	31	182.90
PGC Shooting Range Permit	1	30.90
Totals	<u>6,810</u>	<u>44,003.00</u>
Disbursements to Game Commission		(43,888.00)
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, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
LACKAWANNA 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	27	\$ 591.30
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Replacements	1	5.90
Senior resident	1	10.90
Disabled Veterans	37	19.00
Replacements	5	5.90
Non-resident	1	51.90
Senior lifetime	4	203.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Replacements	1	5.90
Trout/Salmon Stamp	19	169.10
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	12	103.40
Annual Fishing Button	3	12.00
Totals	<u>119</u>	<u>1,544.10</u>
Disbursements to Fish and Boat Commission		<u>(1,544.10)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
LACKAWANNA 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	22	\$ 481.80
3 Year Resident	4	255.60
5 Year Resident	1	105.90
Senior resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	20	15.20
Replacements	1	-
Three day	1	25.90
Senior lifetime	6	305.40
Multi Year Upgrade Card	1	10.90
Replacements	1	5.90
Trout/Salmon Stamp	20	178.00
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	34	298.30
Annual Fishing Button	4	16.00
Totals	<u>128</u>	<u>1,977.60</u>
Disbursements to Fish and Boat Commission		<u>(1,977.60)</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
LACKAWANNA 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	27	\$ 591.30
National Guard/Armed Forces	2	3.80
Disabled Veterans	24	13.30
Replacements	8	-
Non-resident	1	51.90
Senior lifetime	1	50.90
Lifetime Upgrade Card	1	15.90
Trout/Salmon Stamp	22	195.80
5 Year Trout/Salmon	1	40.90
Replacements	1	5.90
Launch Permits	18	165.10
Annual Fishing Button	2	18.00
Totals	<u>108</u>	<u>1,152.80</u>
 Disbursements to Fish and Boat Commission		 <u>(1,152.80)</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
LACKAWANNA 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	21	\$ 459.90
Senior resident	2	21.80
One day resident	1	10.90
Disabled Veterans	10	5.70
Replacements	2	-
Senior lifetime	1	50.90
Trout/Salmon Stamp	10	89.00
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	9.00
Totals	<u>49</u>	<u>728.10</u>
 Disbursements to Fish and Boat Commission		 <u>(728.10)</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, 2020 to December 31, 2020		 <u>\$ -</u>

TREASURER
LACKAWANNA 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	5,321	\$ 28,745.00
Senior citizen	2,264	7,554.00
Lifetime	<u>275</u>	<u>8,090.00</u>
Totals	<u><u>7,860</u></u>	44,389.00
Disbursements to Department of Agriculture		<u>(44,389.00)</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
LACKAWANNA 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	7,951	\$ 43,351.00
Senior citizen	2,701	9,175.00
Lifetime	<u>452</u>	<u>13,110.00</u>
Totals	<u><u>11,104</u></u>	65,636.00
Disbursements to Department of Agriculture		<u>(65,636.00)</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
 LACKAWANNA 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	6,361	\$ 34,491.00
Senior citizen	2,476	8,262.00
Lifetime	<u>323</u>	<u>9,230.00</u>
Totals	<u><u>9,160</u></u>	51,983.00
Disbursements to Department of Agriculture		<u>(51,983.00)</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
LACKAWANNA 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	5,551	\$ 30,267.00
Senior citizen	2,321	7,803.00
Lifetime	<u>268</u>	<u>7,670.00</u>
Totals	<u><u>8,140</u></u>	45,740.00
Disbursements to Department of Agriculture		<u>(45,740.00)</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
LACKAWANNA 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 Edward Karpovich
Treasurer

The Honorable Gary DiBileo
Controller

The Honorable Debi Domenick
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.