

COMPLIANCE AUDIT

Treasurer

Lancaster County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2021

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

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 Amber Martin
Treasurer
Lancaster County
Lancaster, PA 17608

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

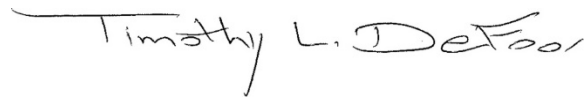
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General
February 8, 2023

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TREASURER
LANCASTER COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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 2018 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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Amber Martin served as Treasurer during the hunting license period July 1, 2018 to June 30, 2021 and during 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
LANCASTER 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	43	\$ 855.70
Junior	3	17.70
Senior	3	38.70
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	3	152.70
Military	26	59.40
Spring Turkey	2	41.80
Mentored Youth	6	11.40
Non-resident		
Archery - Resident and Non-resident	65	1,033.50
Muzzleloaders - Resident and Non-resident	24	261.60
Antlerless deer		
Resident	29,356	173,200.40
Non-resident	108	2,797.20
Armed forces	22	129.80
Disabled veterans	46	271.40
Elk - Antlered and Antlerless	4	43.60
Bobcat	2	11.80
Adult Pheasant	10	259.00
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	2	39.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	25	72.50
Bear - Resident and Non-resident	29	461.10
DMAP - Resident and Non-resident	1	9.90
Replacements	78	460.20
Hunting & Trapping Digest	30	150.00
Totals	<u>29,897</u>	<u>180,748.30</u>
Disbursements to Game Commission		(180,644.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(104.00)</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
LANCASTER 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	54	\$ 1,074.60
Junior	3	17.70
Junior combination	6	53.40
Senior	3	38.70
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	24	56.60
Spring Turkey	3	62.70
Mentored Junior & Youth	5	17.50
Non-resident		
Archery - Resident and Non-resident	67	1,065.30
Muzzleloaders - Resident and Non-resident	26	283.40
Antlerless deer		
Resident	32,682	192,823.80
Non-resident	133	3,444.70
Armed forces	20	118.00
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	6	65.40
Adult Pheasant	9	233.10
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	40	636.00
DMAP - Resident and Non-resident	9	89.10
Replacements	107	631.30
Totals	<u>33,292</u>	<u>201,639.30</u>
Disbursements to Game Commission		(201,531.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(108.00)</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
LANCASTER 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	40	\$ 796.07
Junior	6	35.40
Junior combination	5	44.50
Senior	3	38.70
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	2	101.80
Military	29	71.10
Reserves	1	1.90
Spring Turkey	4	83.74
Non-resident		
Adult	1	100.97
Archery - Resident and Non-resident	61	969.90
Muzzleloaders - Resident and Non-resident	21	228.90
Antlerless deer		
Resident	32,082	189,283.80
Non-resident	132	3,418.80
Armed forces	21	123.90
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	7	76.30
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	9	233.10
Federal Duck Stamp	11	301.47
Furtaker		
Adult resident	2	39.80
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	35	556.50
Replacements	63	371.77
PGC Shooting Range Permit	3	92.70
Totals	<u>32,605</u>	<u>197,487.42</u>
Disbursements to Game Commission		(197,406.42)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(81.00)</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
LANCASTER 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	27	\$ 591.30
3 Year Resident	1	63.90
Senior resident	6	65.40
National Guard/Armed Forces	3	5.70
Disabled Veterans	21	13.30
Senior lifetime	5	254.50
Lifetime Upgrade Card	13	141.70
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	25	222.50
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	1	24.90
Angler and Boater Magazine	1	12.90
Annual Fishing Button	3	12.00
Totals	<u>114</u>	<u>1,482.30</u>
Disbursements to Fish and Boat Commission		<u>(1,482.30)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
LANCASTER 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	30	\$ 657.00
Mentored Youth	1	-
Voluntary Youth	1	1.90
Replacements	2	11.80
Senior resident	5	54.50
National Guard/Armed Forces	4	7.60
Disabled Veterans	31	13.30
Replacements	2	-
Non-resident	1	51.90
Senior lifetime	1	95.90
Lifetime Upgrade Card	7	111.30
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	33	293.70
1 Year Trout/Salmon	1	8.90
Voluntary Permits	1	10.90
PA Fishing Summary Booklet	9	18.00
Annual Fishing Button	3	27.00
Totals	<u>135</u>	<u>1,390.40</u>
 Disbursements to Fish and Boat Commission		 <u>(1,390.40)</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
LANCASTER 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	16	\$ 350.40
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Disabled Veterans	16	7.60
Replacements	4	-
Senior lifetime	1	50.90
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	15	133.50
1 Year Trout/Salmon	1	8.90
Totals	62	629.40
Disbursements to Fish and Boat Commission		(629.40)
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, 2020 to December 31, 2020		\$ -

TREASURER
LANCASTER 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	17	\$ 373.49
3 Year Resident	2	127.94
5 Year Resident	2	211.94
Voluntary Youth	3	5.91
Replacements	2	11.94
Senior resident	6	65.82
National Guard/Armed Forces	3	5.91
Disabled Veterans	13	5.91
Replacements	5	-
Senior lifetime	7	356.72
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	3	44.91
Trout/Salmon Stamp	20	179.40
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	3	122.91
Annual Fishing Button	5	36.00
Totals	<u>96</u>	<u>1,619.58</u>
 Disbursements to Fish and Boat Commission		 <u>(1,619.58)</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
LANCASTER 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	42,249	\$ 251,489.00
Senior citizen	9,078	32,028.00
Lifetime	<u>3,047</u>	<u>93,530.00</u>
Totals	<u><u>54,374</u></u>	377,047.00
Disbursements to Department of Agriculture		<u>(377,047.00)</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
LANCASTER 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	37,115	\$ 221,647.00
Senior citizen	8,712	30,768.00
Lifetime	<u>3,233</u>	<u>96,870.00</u>
Totals	<u><u>49,060</u></u>	349,285.00
Disbursements to Department of Agriculture		<u>(349,285.00)</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
 LANCASTER 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	34,731	\$ 208,759.00
Senior citizen	8,330	29,392.00
Lifetime	<u>3,122</u>	<u>95,060.00</u>
Totals	<u><u>46,183</u></u>	333,211.00
Disbursements to Department of Agriculture		<u>(333,211.00)</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
 LANCASTER 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	34,115	\$ 206,417.00
Senior citizen	7,970	28,238.00
Lifetime	<u>3,275</u>	<u>100,570.00</u>
Totals	<u><u>45,360</u></u>	335,225.00
Disbursements to Department of Agriculture		<u>(335,225.00)</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
LANCASTER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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 Amber Martin
Treasurer

The Honorable Lisa Colón
Controller

The Honorable Ray D'Agostino
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.