

COMPLIANCE AUDIT

Treasurer

Mercer County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2020

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

June 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 Amber White
Treasurer
Mercer County
Mercer, PA 16137

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

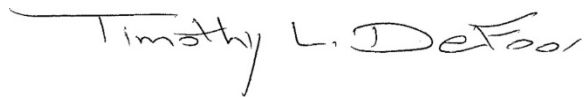
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Mercer 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
May 12, 2022

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TREASURER
MERCER COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 2017 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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Virginia Richardson served as Treasurer during the hunting license period July 1, 2017 to December 31, 2017, and during the fishing and dog license period January 1, 2017 to December 31, 2017.

Amber White served as Treasurer during the hunting license period January 1, 2018 to June 30, 2020, and during the fishing and dog license period January 1, 2018 to December 31, 2020.

TREASURER
MERCER COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2020 AND FOR
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
MERCER 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	322	\$ 6,407.80
Junior	6	35.40
Landowner	24	93.60
Junior combination	42	373.80
Senior	15	193.50
Senior Lifetime Combo	15	1,513.50
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	4	203.60
Military	29	65.10
Reserves	1	1.90
Spring Turkey	10	209.00
Mentored Youth	17	32.30
Non-resident		
Adult	19	1,917.10
Junior combination	2	101.80
Spring Turkey	2	81.80
Archery - Resident and Non-resident	197	3,192.30
Muzzleloaders - Resident and Non-resident	118	1,346.20
Antlerless deer		
Resident	18,138	107,014.20
Resident landowners	55	324.50
Non-resident	746	19,321.40
Armed forces	24	141.60
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	26	283.40
Bobcat	9	53.10
Fisher	4	23.60
River Otter	1	5.90
Adult Pheasant	24	621.60
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	27	537.30
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	67	197.30
Bear - Resident and Non-resident	103	1,697.70
DMAP - Resident and Non-resident	12	118.80
Replacements	73	430.70
Hunting & Trapping Digest	58	290.00
Totals	<u>20,241</u>	<u>147,693.70</u>
Disbursements to Game Commission		(147,479.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(214.00)</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
MERCER 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	418	\$ 8,332.20
Junior	6	35.40
Landowner	28	109.20
Junior combination	58	516.20
Senior	16	206.40
Senior Lifetime Combo	17	1,715.30
Senior Lifetime Hunting	7	356.30
Senior Lifetime Upgrade Combo	3	152.70
Military	31	66.90
Spring Turkey	18	376.20
Mentored Youth	24	45.60
Non-resident		
Adult	26	2,623.40
Junior	1	40.90
Junior combination	1	50.90
Archery - Resident and Non-resident	271	4,388.90
Muzzleloaders - Resident and Non-resident	153	1,717.70
Antlerless deer		
Resident	17,671	104,258.90
Resident landowners	57	336.30
Non-resident	736	19,062.40
Armed forces	26	153.40
Disabled veterans	20	118.00
Elk - Antlered and Antlerless	38	414.20
Bobcat	13	76.70
Fisher	8	47.20
River Otter	2	11.80
Adult Pheasant	23	595.70
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	28	557.20
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	109	322.10
Bear - Resident and Non-resident	133	2,174.70
DMAP - Resident and Non-resident	17	168.30
Replacements	86	507.40
Hunting & Trapping Digest	84	420.00
Totals	<u>20,136</u>	<u>150,101.30</u>
Disbursements to Game Commission		(149,781.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(320.00)</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
MERCER 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	579	\$ 11,536.10
Junior	15	88.50
Landowner	24	93.60
Junior combination	53	471.70
Senior	26	335.40
Senior Lifetime Combo	19	1,917.10
Senior Lifetime Hunting	9	458.10
Senior Lifetime Upgrade Combo	3	152.70
Military	48	110.20
Spring Turkey	18	376.20
Mentored Junior & Youth	31	66.90
Non-resident		
Adult	37	3,733.30
Junior combination	1	50.90
Seven day	3	92.70
Archery - Resident and Non-resident	369	6,067.10
Muzzleloaders - Resident and Non-resident	209	2,368.10
Antlerless deer		
Resident	18,272	107,804.80
Resident landowners	42	247.80
Non-resident	821	21,263.90
Armed forces	28	165.20
Disabled veterans	25	147.50
Elk - Antlered and Antlerless	58	632.20
Bobcat	8	47.20
Fisher	7	41.30
River Otter	1	5.90
Adult Pheasant	35	906.50
Federal Duck Stamp	24	657.60
Furtaker		
Adult resident	29	577.10
Senior resident	1	12.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	136	412.40
Bear - Resident and Non-resident	170	2,763.00
DMAP - Resident and Non-resident	24	237.60
Replacements	103	607.70
Totals	<u>21,231</u>	<u>164,457.90</u>
Disbursements to Game Commission		(164,135.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(322.00)</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
MERCER 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	105	\$ 2,277.60
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	1	1.90
Replacements	2	11.80
Senior resident	9	98.10
National Guard/Armed Forces	2	3.80
Disabled Veterans	30	19.00
Replacements	3	5.90
Non-resident	4	207.60
Tourist		
Three day	4	103.60
Senior lifetime	22	1,164.80
Lifetime Upgrade Card	19	207.10
Replacements	7	41.30
Lake Erie Stamp	23	184.40
Lake Erie And Trout/Salmon Combo Stamp	24	357.60
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	30	258.10
1 Year Trout/Salmon	12	106.80
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	2	161.80
Launch Permits	340	3,007.00
Annual Fishing Button	5	20.00
Totals	<u>649</u>	<u>8,516.70</u>
Disbursements to Fish and Boat Commission		<u>(8,516.70)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
MERCER 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	116	\$ 2,540.40
3 Year Resident	4	255.60
5 Year Resident	2	211.80
Replacements	3	17.70
Senior resident	8	87.20
National Guard/Armed Forces	2	3.80
Disabled Veterans	21	19.00
Replacements	4	-
Non-resident	11	570.90
Tourist		
Three day	6	155.40
Seven day	6	203.40
Senior lifetime	18	961.20
Lifetime Upgrade Card	14	152.60
Multi Year Upgrade Card	1	10.90
Replacements	8	47.20
Lake Erie Stamp	24	204.90
Lake Erie And Trout/Salmon Combo Stamp	32	476.80
3 Year Lake Erie and Trout/Salmon	2	85.80
5 Year Lake Erie and Trout/Salmon	2	141.80
Trout/Salmon Stamp	38	338.20
1 Year Trout/Salmon	17	151.30
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Launch Permits	268	2,466.60
Annual Fishing Button	9	36.00
Totals	<u>618</u>	<u>9,204.30</u>
Disbursements to Fish and Boat Commission		<u>(9,204.30)</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
MERCER 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	122	\$ 2,577.30
3 Year Resident	3	191.70
5 Year Resident	2	211.80
Mentored Youth	8	-
Venomous Snake	2	61.80
Replacements	3	18.70
Senior resident	7	76.30
National Guard/Armed Forces	1	1.90
Disabled Veterans	22	22.80
Replacements	6	-
Non-resident	13	674.70
Tourist		
One day	1	25.90
Three day	4	103.60
Seven day	1	33.90
Senior lifetime	20	1,108.00
Lifetime Upgrade Card	10	159.00
Replacements	10	59.00
Lake Erie Stamp	26	205.30
3 Year Lake Erie	1	24.90
Lake Erie And Trout/Salmon Combo Stamp	41	610.90
Trout/Salmon Stamp	53	453.90
1 Year Trout/Salmon	20	178.00
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	4	163.60
Voluntary Permits	2	51.80
Launch Permits	374	4,236.30
PA Fishing Summary Booklet	27	54.00
Annual Fishing Button	12	108.00
Totals	<u>799</u>	<u>11,512.70</u>
Disbursements to Fish and Boat Commission		<u>(11,512.70)</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
MERCER 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	92	\$ 1,971.00
3 Year Resident	1	63.90
5 Year Resident	2	211.80
10 Year Resident	1	210.90
Mentored Youth	1	-
Venomous Snake	1	30.90
Disabled Veterans	25	15.20
Replacements	4	-
Non-resident	4	207.60
Tourist		
Three day	2	51.80
Seven day	2	67.80
Senior lifetime	16	859.40
Lifetime Upgrade Card	4	63.60
Multi Year Upgrade Card	1	15.90
Replacements	12	70.80
Lake Erie Stamp	12	95.20
Lake Erie And Trout/Salmon Combo Stamp	31	447.00
5 Year Lake Erie and Trout/Salmon	2	141.80
Trout/Salmon Stamp	22	186.90
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Launch Permits	220	2,369.00
Timber Rattlesnake Tag	1	-
Annual Fishing Button	5	45.00
Totals	<u>476</u>	<u>7,307.00</u>
Disbursements to Fish and Boat Commission		<u>(7,307.00)</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
MERCER 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	10,543	\$ 60,227.00
Senior citizen	5,085	18,419.00
Lifetime	<u>583</u>	<u>17,800.00</u>
Totals	<u><u>16,211</u></u>	96,446.00
Disbursements to Department of Agriculture		<u>(96,446.00)</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
MERCER 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	10,031	\$ 57,117.00
Senior citizen	4,933	17,619.00
Lifetime	<u>623</u>	<u>18,760.00</u>
Totals	<u><u>15,587</u></u>	93,496.00
Disbursements to Department of Agriculture		<u>(93,496.00)</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
MERCER 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	9,419	\$ 53,721.00
Senior citizen	4,696	16,736.00
Lifetime	<u>658</u>	<u>19,810.00</u>
Totals	<u><u>14,773</u></u>	90,267.00
Disbursements to Department of Agriculture		<u>(90,267.00)</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
MERCER 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	7,732	\$ 44,184.00
Senior citizen	4,049	14,389.00
Lifetime	<u>557</u>	<u>16,710.00</u>
Totals	<u><u>12,338</u></u>	75,283.00
Disbursements to Department of Agriculture		<u>(75,283.00)</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
MERCER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 Amber White
Treasurer

The Honorable Thomas W. Amundsen
Controller

The Honorable Matthew B. McConnell
Chairman 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.