

COMPLIANCE AUDIT

Treasurer

Mifflin County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2020

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

February 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 Diane L. Griffith
Treasurer
Mifflin County
Lewistown, PA 17044

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

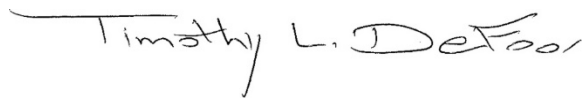
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

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TREASURER
MIFFLIN 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.

Debra N. Civitts served as Treasurer during the hunting license period July 1, 2017 to June 30, 2020 and during the fishing and dog license period January 1, 2017 to December 31, 2020.

TREASURER
MIFFLIN 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
 MIFFLIN 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	144	\$ 2,865.60
Junior	7	41.30
Landowner	2	7.80
Junior combination	11	97.90
Senior	16	206.40
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	2	101.80
Military	15	30.50
Spring Turkey	7	146.30
Mentored Youth	6	11.40
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	97	1,542.30
Muzzleloaders - Resident and Non-resident	63	686.70
Antlerless deer		
Resident	5,766	34,019.40
Resident landowners	12	70.80
Non-resident	40	1,036.00
Armed forces	16	94.40
Disabled veterans	25	147.50
Elk - Antlered and Antlerless	12	130.80
Bobcat	8	47.20
Fisher	3	17.70
Adult Pheasant	9	233.10
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	9	179.10
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	84	1,335.60
DMAP - Resident and Non-resident	50	495.00
Replacements	41	237.90
Hunting & Trapping Digest	9	45.00
Totals	<u>6,480</u>	<u>44,662.40</u>
Disbursements to Game Commission		(44,426.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(236.00)</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
 MIFFLIN 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	148	\$ 2,945.20
Junior	5	29.50
Landowner	2	7.80
Junior combination	20	178.00
Senior	16	206.40
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	2	101.80
Military	19	40.10
Spring Turkey	4	83.60
Mentored Youth	7	13.30
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	115	1,828.50
Muzzleloaders - Resident and Non-resident	72	784.80
Antlerless deer		
Resident	5,952	35,116.80
Resident landowners	11	64.90
Non-resident	39	1,010.10
Armed forces	21	123.90
Disabled veterans	30	177.00
Elk - Antlered and Antlerless	8	87.20
Bobcat	9	53.10
Fisher	5	29.50
Adult Pheasant	8	207.20
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	12	238.80
Migratory - Resident and Non-resident	22	63.80
Bear - Resident and Non-resident	90	1,431.00
DMAP - Resident and Non-resident	47	465.30
Replacements	27	159.30
Hunting & Trapping Digest	24	120.00
Totals	<u>6,725</u>	46,178.90
Disbursements to Game Commission		(45,943.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(235.00)</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
 MIFFLIN 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	164	\$ 3,263.60
Junior	4	23.60
Landowner	2	7.80
Junior combination	14	124.60
Senior	21	270.90
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Military	23	50.70
Spring Turkey	4	83.60
Mentored Junior & Youth	13	36.70
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	108	1,717.20
Muzzleloaders - Resident and Non-resident	77	839.30
Antlerless deer		
Resident	6,999	41,294.10
Resident landowners	13	76.70
Non-resident	51	1,320.90
Non-resident landowners	2	51.80
Armed forces	19	112.10
Disabled veterans	27	159.30
Elk - Antlered and Antlerless	14	152.60
Bobcat	8	47.20
Fisher	7	41.30
Adult Pheasant	7	181.30
Furtaker		
Adult resident	11	218.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	24	69.60
Bear - Resident and Non-resident	105	1,669.50
DMAP - Resident and Non-resident	79	782.10
Replacements	42	236.90
PGC Shooting Range Permit	1	30.90
Totals	<u>7,853</u>	<u>53,881.80</u>
Disbursements to Game Commission		(53,648.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(234.00)</u>
Balance due Game Commission (County) per settled reports		(1.00)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ (1.00)</u>

TREASURER
 MIFFLIN 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	67	\$ 1,467.30
3 Year Resident	5	319.50
5 Year Resident	2	211.80
Mentored Youth	5	-
Voluntary Youth	3	5.70
Replacements	1	5.90
Senior resident	3	32.70
Disabled Veterans	9	1.90
Replacements	1	-
Non-resident	1	51.90
Senior lifetime	10	554.00
Replacements	4	23.60
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	54	480.60
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	8	199.20
5 Year Trout/Salmon	3	122.70
Annual Fishing Button	4	16.00
Totals	<u>191</u>	<u>3,599.80</u>
Disbursements to Fish and Boat Commission		<u>(3,599.80)</u>
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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
 MIFFLIN 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>Fish and Boat Commission</u>
Resident	75	\$ 1,642.50
3 Year Resident	3	191.70
Mentored Youth	5	-
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	6	65.40
Disabled Veterans	7	1.90
Non-resident	1	51.90
Tourist		
Seven day	1	33.90
Senior lifetime	11	559.90
Lifetime Upgrade Card	4	43.60
Replacements	6	35.40
Lake Erie Stamp	3	20.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	60	534.00
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	3	12.00
Totals	<u>206</u>	<u>3,528.00</u>
Disbursements to Fish and Boat Commission		<u>(3,528.00)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 MIFFLIN 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	82	\$ 1,795.80
3 Year Resident	1	63.90
Mentored Youth	2	-
Voluntary Youth	2	3.80
Senior resident	4	43.60
National Guard/Armed Forces	1	1.90
Disabled Veterans	10	5.70
Replacements	1	-
Non-resident	1	51.90
Senior lifetime	13	661.70
Lifetime Upgrade Card	2	31.80
Replacements	7	41.30
Lake Erie Stamp	3	20.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	64	569.60
1 Year Trout/Salmon	18	160.20
3 Year Trout/Salmon	2	49.80
10 Year Trout/Salmon	1	80.90
PA Fishing Summary Booklet	18	36.00
Totals	<u>235</u>	<u>3,663.50</u>
Disbursements to Fish and Boat Commission		<u>(3,663.50)</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
 MIFFLIN 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	86	\$ 1,839.60
3 Year Resident	1	63.90
Mentored Youth	4	-
Voluntary Youth	4	7.60
Venomous Snake Replacements	1	30.90
Senior resident	1	5.90
One day resident	8	87.20
National Guard/Armed Forces	1	10.90
Disabled Veterans	1	1.90
Replacements	11	11.40
Non-resident	1	-
Tourist		
One day	1	51.90
Seven day	1	25.90
Senior lifetime	4	33.90
Replacements	2	203.60
Lake Erie And Trout/Salmon Combo Stamp	2	11.80
Trout/Salmon Stamp	4	59.60
1 Year Trout/Salmon	73	631.90
3 Year Trout/Salmon	9	80.10
5 Year Trout/Salmon	5	124.50
Timber Rattlesnake Tag	1	40.90
Annual Fishing Button	1	-
Totals	<u>3</u>	<u>27.00</u>
	<u>224</u>	<u>3,350.40</u>
Disbursements to Fish and Boat Commission		<u>(3,350.40)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 MIFFLIN 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	4,396	\$ 26,900.00
Senior citizen	1,506	5,712.00
Lifetime	<u>442</u>	<u>13,350.00</u>
Totals	<u><u>6,344</u></u>	45,962.00
Disbursements to Department of Agriculture		<u>(45,962.00)</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
 MIFFLIN 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	4,605	\$ 28,229.00
Senior citizen	1,539	5,821.00
Lifetime	<u>425</u>	<u>13,250.00</u>
Totals	<u><u>6,569</u></u>	47,300.00
Disbursements to Department of Agriculture		<u>(47,300.00)</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
 MIFFLIN 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	4,120	\$ 25,318.00
Senior citizen	1,449	5,487.00
Lifetime	<u>393</u>	<u>11,770.00</u>
Totals	<u><u>5,962</u></u>	42,575.00
Disbursements to Department of Agriculture		<u>(42,575.00)</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
 MIFFLIN 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	3,421	\$ 21,057.00
Senior citizen	1,277	4,869.00
Lifetime	<u>336</u>	<u>10,010.00</u>
Totals	<u><u>5,034</u></u>	35,936.00
Disbursements to Department of Agriculture		<u>(35,936.00)</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
MIFFLIN 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 Diane L. Griffith
Treasurer

The Honorable Mark Sunderland
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.