

# COMPLIANCE AUDIT

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## Treasurer

Monroe County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

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

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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 Theresa Johnson  
Treasurer  
Monroe County  
Stroudsburg, PA 18360

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

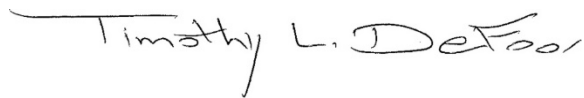
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Monroe 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 13, 2022

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TREASURER  
MONROE 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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our audit.

Claudette Segear served as Treasurer during the hunting license period July 1, 2016 to December 31, 2017, and during the fishing and dog license period January 1, 2017 to December 31, 2017.

Theresa Johnson 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  
MONROE 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 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.

Audit Adjustment - Dog License Summary of Receipts and Disbursements for 2018

The audit adjustment of \$26 represents four licenses that were voided due to non-sufficient funds (NSF) checks in April and May of 2018.

TREASURER  
MONROE 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	89	\$ 1,771.10
Junior	3	17.70
Junior combination	8	71.20
Senior	11	141.90
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	21	45.90
Reserves	1	1.90
Spring Turkey	1	20.90
Mentored Youth	1	1.90
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	96	1,546.40
Muzzleloaders - Resident and Non-resident	52	576.80
Antlerless deer		
Resident	6,692	39,482.80
Non-resident	276	7,148.40
Armed forces	20	118.00
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	7	76.30
Bobcat	5	29.50
Fisher	4	23.60
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	4	79.60
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	37	107.30
Bear - Resident and Non-resident	97	1,562.30
DMAP - Resident and Non-resident	12	118.80
Replacements	21	123.90
Totals	<u>7,526</u>	<u>54,428.90</u>
Disbursements to Game Commission		(54,216.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(212.00)</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  
MONROE 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	74	\$ 1,472.60
Junior combination	7	62.30
Senior	12	154.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	27	62.30
Spring Turkey	1	20.90
Mentored Youth	3	5.70
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	81	1,297.90
Muzzleloaders - Resident and Non-resident	50	555.00
Antlerless deer		
Resident	6,883	40,609.70
Non-resident	312	8,080.80
Armed forces	14	82.60
Disabled veterans	52	306.80
Elk - Antlered and Antlerless	6	65.40
Bobcat	6	35.40
Fisher	5	29.50
River Otter	2	11.80
Adult Pheasant	28	725.20
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	4	79.60
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	27	78.30
Bear - Resident and Non-resident	97	1,562.30
DMAP - Resident and Non-resident	20	198.00
Replacements	20	118.00
Hunting & Trapping Digest	19	95.00
Totals	<u>7,765</u>	<u>56,471.90</u>
Disbursements to Game Commission		(56,275.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(196.00)</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  
MONROE 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	73	\$ 1,452.70
Junior	3	17.70
Junior combination	9	80.10
Senior	11	141.90
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	29	72.10
Reserves	1	1.90
Spring Turkey	1	20.90
Mentored Youth	7	13.30
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	81	1,297.90
Muzzleloaders - Resident and Non-resident	44	489.60
Antlerless deer		
Resident	7,083	41,789.70
Non-resident	301	7,795.90
Armed forces	8	47.20
Disabled veterans	46	271.40
Elk - Antlered and Antlerless	7	76.30
Bobcat	2	11.80
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	12	310.80
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	86	1,387.40
DMAP - Resident and Non-resident	13	128.70
Replacements	22	129.80
Hunting & Trapping Digest	26	130.00
Totals	<u>7,905</u>	<u>56,539.10</u>
Disbursements to Game Commission		(56,370.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(169.00)</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  
MONROE 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	65	\$ 1,293.50
Junior combination	8	71.20
Senior	10	129.00
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	5	254.50
Military	21	51.90
Reserves	1	1.90
Spring Turkey	2	41.80
Mentored Junior & Youth	8	15.20
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	81	1,287.90
Muzzleloaders - Resident and Non-resident	35	381.50
Antlerless deer		
Resident	7,440	43,896.00
Non-resident	299	7,744.10
Armed forces	9	53.10
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	7	76.30
Bobcat	6	35.40
Fisher	1	5.90
Adult Pheasant	15	388.50
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	3	59.70
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	23	66.70
Bear - Resident and Non-resident	86	1,367.40
DMAP - Resident and Non-resident	29	287.10
Replacements	20	118.00
PGC Shooting Range Permit	3	92.70
Totals	<u>8,236</u>	<u>58,450.90</u>
Disbursements to Game Commission		(58,263.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(187.00)</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  
 MONROE COUNTY  
 FISHING LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	46	\$ 1,007.40
Senior resident	6	65.40
National Guard/Armed Forces	6	11.40
Disabled Veterans	39	13.30
Non-resident	1	51.90
Senior lifetime	6	305.40
Replacements	5	29.50
Trout/Salmon Stamp	51	453.90
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	9	36.00
Totals	178	2,174.30
Disbursements to Fish and Boat Commission		(2,174.30)
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		\$ -

TREASURER  
MONROE COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	58	\$ 1,270.20
3 Year Resident	1	63.90
5 Year Resident	1	105.90
10 Year Resident	1	210.90
Replacements	1	5.90
Senior resident	6	65.40
National Guard/Armed Forces	4	7.60
Disabled Veterans	46	32.30
Non-resident	2	103.80
Three day Tourist	1	25.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	1	10.90
Replacements	2	11.80
10 Year Lake Erie and Trout/Salmon	1	140.90
Trout/Salmon Stamp	69	614.10
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	2	81.80
Launch Permits	14	107.30
Angler and Boater Magazine	1	12.90
Annual Fishing Button	14	56.00
Totals	242	3,388.80
Disbursements to Fish and Boat Commission		(3,388.80)
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, 2018 to December 31, 2018		\$ -

TREASURER  
MONROE 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	43	\$ 941.70
3 Year Resident	3	191.70
Voluntary Youth	1	1.90
Venomous Snake Replacements	1	30.90
Senior resident	1	5.90
Disabled Veterans	11	119.90
Non-resident	40	24.70
Senior lifetime	3	155.70
Lifetime Upgrade Card	7	356.30
Replacements	2	31.80
Lake Erie And Trout/Salmon Combo Stamp	2	11.80
Trout/Salmon Stamp	1	14.90
1 Year Trout/Salmon	54	480.60
3 Year Trout/Salmon	14	124.60
5 Year Trout/Salmon	3	74.70
Launch Permits	1	40.90
PA Fishing Summary Booklet	8	77.60
Annual Fishing Button	6	12.00
Totals	<u>2</u> <u>203</u>	<u>18.00</u> <u>2,715.60</u>
Disbursements to Fish and Boat Commission		<u>(2,715.60)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
MONROE 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	37	\$ 810.30
3 Year Resident	1	63.90
Voluntary Youth	1	1.90
Senior resident	9	98.10
National Guard/Armed Forces	1	1.90
Disabled Veterans	41	24.70
Non-resident	1	51.90
Senior lifetime	2	101.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	47	418.30
1 Year Trout/Salmon	7	62.30
Launch Permits	2	23.90
Totals	<u>150</u>	<u>1,673.90</u>
 Disbursements to Fish and Boat Commission		 <u>(1,673.90)</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  
 MONROE 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	10,580	\$ 58,374.00
Senior citizen	4,000	13,666.00
Lifetime	<u>412</u>	<u>12,110.00</u>
Totals	<u><u>14,992</u></u>	84,150.00
Disbursements to Department of Agriculture		<u>(84,150.00)</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  
MONROE 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	11,139	\$ 61,757.00
Senior citizen	4,106	14,010.00
Lifetime	<u>530</u>	<u>16,140.00</u>
Totals	<u><u>15,775</u></u>	91,907.00
Disbursements to Department of Agriculture		<u>(91,881.00)</u>
Balance due Department of Agriculture (County) per settled reports		26.00
Audit adjustments		<u>(26.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ -</u></u>



TREASURER  
MONROE 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	10,187	\$ 56,489.00
Senior citizen	3,936	13,488.00
Lifetime	<u>449</u>	<u>13,360.00</u>
Totals	<u><u>14,572</u></u>	83,337.00
Disbursements to Department of Agriculture		<u>(83,337.00)</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  
MONROE 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	9,332	\$ 51,800.00
Senior citizen	3,655	12,555.00
Lifetime	<u>376</u>	<u>11,120.00</u>
Totals	<u><u>13,363</u></u>	75,475.00
Disbursements to Department of Agriculture		<u>(75,475.00)</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  
MONROE 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 Theresa Johnson**  
Treasurer

**The Honorable Marlo Merhige**  
Controller

**The Honorable Sharon Laverdure**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).