

COMPLIANCE AUDIT

Treasurer

Montour County, Pennsylvania
For the Period

Hunting - July 1, 2018 to June 30, 2021
Fishing and Dog - January 1, 2018 to
December 31, 2021

March 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 Norma Bird
Treasurer
Montour County
Danville, PA 17821

We have conducted a compliance audit of the Treasurer, Montour 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, Montour 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
February 1, 2023

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TREASURER
MONTOUR 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.

Norma Bird 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
 MONTOUR 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	400	\$ 7,960.00
Junior	8	47.20
Landowner	1	3.90
Junior combination	45	400.50
Senior	15	193.50
Senior Lifetime Combo	17	1,715.30
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	2	101.80
Military	18	35.20
Spring Turkey	19	397.10
Mentored Youth	16	30.40
Non-resident		
Adult	9	908.10
Junior combination	1	50.90
Archery - Resident and Non-resident	270	4,333.00
Muzzleloaders - Resident and Non-resident	163	1,796.70
Antlerless deer		
Resident	3,574	21,086.60
Non-resident	35	906.50
Armed forces	19	112.10
Disabled veterans	11	64.90
Elk - Antlered and Antlerless	38	414.20
Bobcat	13	76.70
Fisher	8	47.20
Adult Pheasant	22	569.80
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	24	477.60
Migratory - Resident and Non-resident	50	145.00
Bear - Resident and Non-resident	181	2,877.90
DMAP - Resident and Non-resident	100	990.00
Replacements	22	125.80
Hunting & Trapping Digest	42	210.00
Totals	<u>5,148</u>	<u>46,903.90</u>
Disbursements to Game Commission		(46,650.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(253.00)</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
 MONTOUR 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	317	\$ 6,308.30
Junior	13	76.70
Junior combination	40	356.00
Senior	14	180.60
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	2	101.80
Military	12	22.80
Reserves	2	3.80
Spring Turkey	14	292.60
Mentored Junior & Youth	15	28.50
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	222	3,539.80
Muzzleloaders - Resident and Non-resident	130	1,437.00
Antlerless deer		
Resident	3,940	23,246.00
Non-resident	42	1,087.80
Armed forces	14	82.60
Disabled veterans	11	64.90
Elk - Antlered and Antlerless	56	610.40
Bobcat	10	59.00
Fisher	8	47.20
Adult Pheasant	17	440.30
Federal Duck Stamp	15	411.00
Furtaker		
Adult resident	24	477.60
Migratory - Resident and Non-resident	43	124.70
Bear - Resident and Non-resident	174	2,766.60
DMAP - Resident and Non-resident	97	960.30
Replacements	28	165.20
Totals	<u>5,283</u>	<u>45,062.20</u>
Disbursements to Game Commission		(44,820.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(242.00)</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
 MONTOUR 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	382	\$ 7,601.87
Junior	10	59.00
Junior combination	37	329.30
Senior	11	141.90
Senior Lifetime Combo	10	1,009.00
Senior Lifetime Hunting	1	50.90
Military	17	33.30
Reserves	1	1.90
Spring Turkey	26	543.82
Mentored Junior & Youth	23	47.77
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	280	4,462.00
Muzzleloaders - Resident and Non-resident	146	1,611.40
Antlerless deer		
Resident	4,042	23,847.80
Resident landowners	1	5.90
Non-resident	44	1,139.60
Armed forces	17	100.30
Disabled veterans	16	94.40
Elk - Antlered and Antlerless	59	643.10
Bobcat	13	76.70
Fisher	10	59.00
Adult Pheasant	28	725.20
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	31	616.90
Migratory - Resident and Non-resident	58	171.20
Bear - Resident and Non-resident	222	3,549.80
DMAP - Resident and Non-resident	77	762.30
Replacements	22	129.87
Hunting & Trapping Digest	3	-
Totals	<u>5,612</u>	<u>48,940.23</u>
Disbursements to Game Commission		(48,670.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(270.03)</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
 MONTOUR 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	127	\$ 2,781.30
3 Year Resident	5	319.50
5 Year Resident	1	105.90
Mentored Youth	9	-
Voluntary Youth	7	13.30
Replacements	1	5.90
Senior resident	12	130.80
One day resident	1	10.90
National Guard/Armed Forces	9	17.10
Disabled Veterans	2	-
Non-resident	3	155.70
Tourist		
One day	1	25.90
Three day	2	51.80
Seven day	1	33.90
Senior lifetime	15	763.50
Lifetime Upgrade Card	3	32.70
Replacements	5	29.50
Lake Erie Stamp	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	122	1,085.80
1 Year Trout/Salmon	19	169.10
3 Year Trout/Salmon	6	149.40
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	11	44.00
Totals	<u>373</u>	<u>6,249.90</u>
Disbursements to Fish and Boat Commission		<u>(6,249.90)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 MONTOUR 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	113	\$ 2,474.70
3 Year Resident	4	255.60
5 Year Resident	1	105.90
Mentored Youth	18	-
Voluntary Youth	5	9.50
Venomous Snake Replacements	2	30.90
Senior resident	1	5.90
One day resident	8	87.20
National Guard/Armed Forces	1	10.90
Disabled Veterans	8	15.20
Non-resident	1	-
Senior lifetime	4	207.60
Lifetime Upgrade Card	21	1,113.90
Replacements	1	15.90
Lake Erie And Trout/Salmon Combo Stamp	7	41.30
Trout/Salmon Stamp	2	29.80
1 Year Trout/Salmon	109	970.10
3 Year Trout/Salmon	32	284.80
5 Year Trout/Salmon	10	249.00
10 Year Trout/Salmon	3	122.70
PA Fishing Summary Booklet	2	161.80
Annual Fishing Button	28	56.00
Totals	<u>12</u>	<u>108.00</u>
	<u>393</u>	<u>6,356.70</u>
Disbursements to Fish and Boat Commission		<u>(6,356.70)</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
 MONTOUR 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	77	\$ 1,702.30
Mentored Youth	1	-
Voluntary Youth	4	7.60
Replacements	4	23.60
Senior resident	9	98.10
National Guard/Armed Forces	2	3.80
Disabled Veterans	4	-
Replacements	1	-
Non-resident	1	51.90
Senior lifetime	8	407.20
Replacements	4	23.60
Lake Erie Stamp	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
Trout/Salmon Stamp	64	569.60
1 Year Trout/Salmon	18	160.20
5 Year Trout/Salmon	5	204.50
Voluntary Permits	2	36.80
Annual Fishing Button	6	54.00
Totals	<u>216</u>	<u>3,420.60</u>
Disbursements to Fish and Boat Commission		<u>(3,420.60)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 MONTOUR 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	100	\$ 2,152.64
5 Year Resident	2	211.94
Mentored Youth	8	-
Venomous Snake	4	61.94
Replacements	1	5.97
Senior resident	11	120.67
3 Year Senior Resident	1	30.97
National Guard/Armed Forces	3	5.91
Disabled Veterans	9	-
Replacements	1	-
Non-resident	1	51.97
Senior lifetime	16	815.52
Lake Erie Stamp	(1)	(6.00)
Lake Erie And Trout/Salmon Combo Stamp	2	14.97
Trout/Salmon Stamp	114	1,004.22
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	5	204.85
Launch Permits	153	3,024.41
Annual Fishing Button	2	18.00
Totals	<u>434</u>	<u>7,767.92</u>
Disbursements to Fish and Boat Commission		<u>(7,983.11)</u>
Balance due Fish and Boat Commission (County) per settled reports		(215.19)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ (215.19)</u>

TREASURER
 MONTOUR 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	1,861	\$ 10,615.00
Senior citizen	589	2,103.00
Lifetime	<u>148</u>	<u>4,340.00</u>
Totals	<u><u>2,598</u></u>	17,058.00
Disbursements to Department of Agriculture		<u>(17,058.00)</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
 MONTOUR 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	1,662	\$ 9,414.00
Senior citizen	502	1,748.00
Lifetime	<u>159</u>	<u>4,610.00</u>
Totals	<u><u>2,323</u></u>	15,772.00
Disbursements to Department of Agriculture		<u>(15,772.00)</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
 MONTOUR 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	1,436	\$ 8,192.00
Senior citizen	464	1,672.00
Lifetime	<u>140</u>	<u>4,240.00</u>
Totals	<u><u>2,040</u></u>	14,104.00
Disbursements to Department of Agriculture		<u>(14,104.00)</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
 MONTOUR 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	1,394	\$ 8,022.00
Senior citizen	421	1,515.00
Lifetime	<u>141</u>	<u>4,420.00</u>
Totals	<u><u>1,956</u></u>	13,957.00
Disbursements to Department of Agriculture		<u>(13,957.00)</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
MONTOUR 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 Norma Bird
Treasurer

The Honorable Kenneth A. Holdren
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.