

# COMPLIANCE AUDIT

---

## Treasurer

Northampton County, Pennsylvania

For the Period

Hunting - July 1, 2019, to June 30, 2022

Fishing and Dog - January 1, 2019, to  
December 31, 2022

---

April 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Anthony P. Morris  
Revenue Manager (Treasurer)  
Northampton County  
Easton, PA 18042

We have conducted a compliance audit of the Treasurer, Northampton County, Pennsylvania (County Officer), for the license periods 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.

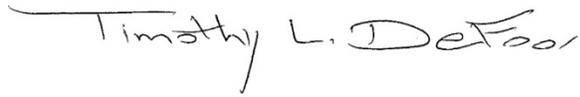
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 County Officer's management. We appreciate the courtesy extended to us by the Northampton County Treasurer 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 few letters.

Timothy L. DeFoor  
Auditor General  
March 6, 2024

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2019 To June 30, 2020.....	3
For The License Period July 1, 2020 To June 30, 2021.....	4
For The License Period July 1, 2021 To June 30, 2022.....	5
Fishing License Sales:	
For The License Period January 1, 2019 To December 31, 2019.....	6
For The License Period January 1, 2020 To December 31, 2020.....	7
For The License Period January 1, 2021 To December 31, 2021.....	8
For The License Period January 1, 2022 To December 31, 2022.....	9
Dog License Sales:	
For The License Period January 1, 2019 To December 31, 2019.....	10
For The License Period January 1, 2020 To December 31, 2020.....	11
For The License Period January 1, 2021 To December 31, 2021.....	12
For The License Period January 1, 2022 To December 31, 2022.....	13
Report Distribution .....	14

TREASURER  
NORTHAMPTON COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 2019 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2019 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 through 2022 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.

Nancy Poplawski served as Treasurer during the hunting license period July 1, 2019 to April 15, 2022, and during the fishing and dog license period January 1, 2019 to April 15, 2022.

Wayne Nicklas served as Treasurer during the hunting license period May 1, 2022 to June 30, 2022, and during the fishing and dog license period May 1, 2022 to December 31, 2022.

TREASURER  
NORTHAMPTON COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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  
NORTHAMPTON 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	35	\$ 696.50
Junior combination	1	8.90
Senior	8	103.20
Senior Lifetime Hunting	2	101.80
Military	20	45.00
Spring Turkey	1	20.90
Non-resident		
Adult	3	302.70
Junior	1	40.90
Archery - Resident and Non-resident	52	826.80
Muzzleloaders - Resident and Non-resident	18	206.20
Antlerless deer		
Resident	10,095	59,560.50
Non-resident	104	2,693.60
Armed forces	20	118.00
Disabled veterans	33	194.70
Bobcat	2	11.80
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	5	99.50
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	11	31.90
Bear - Resident and Non-resident	33	524.70
DMAP - Resident and Non-resident	6	59.40
Replacements	45	265.50
Totals	<u>10,512</u>	<u>66,258.30</u>
Disbursements to Game Commission		(66,171.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(87.00)</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  
NORTHAMPTON 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	39	\$ 776.10
Junior	1	5.90
Junior combination	3	26.70
Senior	6	77.40
Military	13	32.70
Reserves	1	1.90
Mentored Junior & Youth	3	5.70
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	57	926.30
Muzzleloaders - Resident and Non-resident	20	228.00
Antlerless deer		
Resident	10,672	62,964.80
Resident landowners	2	11.80
Non-resident	114	2,952.60
Armed forces	18	106.20
Disabled veterans	36	212.40
Elk - Antlered and Antlerless	1	10.90
Bobcat	2	11.80
Fisher	2	11.80
Adult Pheasant	5	129.50
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	2	39.80
Senior resident	1	12.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	28	465.20
DMAP - Resident and Non-resident	8	79.20
Replacements	39	230.10
Hunting & Trapping Digest	2	-
Totals	<u>11,093</u>	<u>69,714.90</u>
Disbursements to Game Commission		(69,638.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.00)</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  
NORTHAMPTON COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	28	\$ 559.16
Junior combination	1	8.97
Senior	8	103.76
Senior Lifetime Hunting	2	101.94
Senior Lifetime Combo	2	201.94
Military	11	21.67
Spring Turkey	3	62.91
Mentored Junior & Youth	1	1.97
Non-resident		
Adult	4	403.88
Seven day	2	61.94
Archery - Resident and Non-resident	55	878.35
Muzzleloaders - Resident and Non-resident	14	163.58
Antlerless deer		
Resident	10,929	65,246.13
Non-resident	145	3,765.65
Armed forces	10	59.70
Disabled veterans	35	208.95
Elk - Antlered and Antlerless	5	54.85
Bobcat	1	5.97
Fisher	3	17.91
Adult Pheasant	8	207.76
Federal Duck Stamp	4	111.88
Furtaker		
Adult resident	2	39.94
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	12	35.64
Bear - Resident and Non-resident	34	562.98
DMAP - Resident and Non-resident	3	29.91
Replacements	56	143.28
Totals	<u>11,380</u>	<u>73,064.56</u>
Disbursements to Game Commission		(72,992.56)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(75.00)</u>
Balance due Game Commission (County) per settled reports		(3.00)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (3.00)</u>

TREASURER  
NORTHAMPTON 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	28	\$ 613.20
3 Year Resident	2	127.80
5 Year Resident	2	211.80
Voluntary Youth	3	5.70
Senior resident	4	43.60
National Guard/Armed Forces	1	1.90
Disabled Veterans	23	13.30
Replacements	2	-
Non-resident	1	51.90
Senior lifetime	6	305.40
Lifetime Upgrade Card	1	15.90
Replacements	2	11.80
Trout/Salmon Stamp	27	240.30
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	4	163.60
Voluntary Permits	5	54.50
Launch Permits	4	29.80
PA Fishing Summary Booklet	3	6.00
Annual Fishing Button	3	27.00
Totals	<u>130</u>	<u>2,035.60</u>
Disbursements to Fish and Boat Commission		<u>(2,035.60)</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  
NORTHAMPTON 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	26	\$ 569.40
3 Year Resident	2	127.80
Venomous Snake	2	30.90
Senior resident	2	21.80
Disabled Veterans	16	9.50
Replacements	3	-
Non-resident	1	51.90
Senior lifetime	4	203.60
Trout/Salmon Stamp	24	213.60
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Voluntary Permits	1	10.90
Annual Fishing Button	6	54.00
Totals	<u>93</u>	<u>1,410.80</u>
 Disbursements to Fish and Boat Commission		 <u>(1,410.80)</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  
NORTHAMPTON 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	23	\$ 505.10
3 Year Resident	2	127.94
Senior resident	2	21.87
Disabled Veterans	13	13.79
Replacements	4	-
Non-resident	1	51.97
Senior lifetime	3	152.91
Replacements	1	5.97
Donations for the Fish and Boat Commission	1	1.00
Lake Erie And Trout/Salmon Combo Stamp	2	-
Trout/Salmon Stamp	30	268.82
3 Year Trout/Salmon	1	24.97
Voluntary Permits	1	10.90
Launch Permits	2	45.94
Annual Fishing Button	2	18.00
Totals	<u>88</u>	<u>1,249.18</u>
 Disbursements to Fish and Boat Commission		 <u>(1,249.18)</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  
NORTHAMPTON COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENT  
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	23	\$ 483.34
10 Year Resident	1	210.97
Mentored Youth	4	-
Senior resident	7	76.79
Disabled Veterans	21	11.82
Replacements	2	-
Seven day	1	33.97
Senior lifetime	4	203.88
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
1 Year Lake Erie and Trout/Salmon	1	80.97
Trout/Salmon Stamp	32	278.07
Launch Permits	4	51.88
Annual Fishing Button	2	10.97
Totals	<u>104</u>	<u>1,463.60</u>
Disbursements to Fish and Boat Commission		<u>(1,462.63)</u>
Balance due Fish and Boat Commission (County) per settled reports		.97
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ .97</u>

TREASURER  
NORTHAMPTON 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	11,052	\$ 60,178.00
Senior citizen	3,036	10,052.00
Lifetime	<u>1,433</u>	<u>42,350.00</u>
Totals	<u><u>15,521</u></u>	112,580.00
Disbursements to Department of Agriculture		<u>(112,580.00)</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  
 NORTHAMPTON 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	10,158	\$ 55,376.00
Senior citizen	2,889	9,555.00
Lifetime	<u>1,251</u>	<u>36,580.00</u>
Totals	<u><u>14,298</u></u>	101,511.00
Disbursements to Department of Agriculture		<u>(101,511.00)</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  
 NORTHAMPTON 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	9,262	\$ 50,868.00
Senior citizen	2,765	9,251.00
Lifetime	<u>1,275</u>	<u>37,860.00</u>
Totals	<u><u>13,302</u></u>	97,979.00
Disbursements to Department of Agriculture		<u>(97,959.50)</u>
Balance due Department of Agriculture (County) per settled reports		19.50
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ 19.50</u></u>

TREASURER  
NORTHAMPTON COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,249	\$ 50,671.00
Senior citizen	2,679	8,961.00
Lifetime	<u>1,284</u>	<u>37,660.00</u>
Totals	<u><u>13,212</u></u>	97,292.00
Disbursements to Department of Agriculture		<u>(97,285.50)</u>
Balance due Department of Agriculture (County) per settled reports		6.50
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ 6.50</u></u>

TREASURER  
NORTHAMPTON COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 Anthony P. Morris**  
Revenue Manager (Treasurer)

**The Honorable Tara Zrinski**  
Controller

**The Honorable Lori Vargo-Heffner**  
President of the County Council

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).