

COMPLIANCE AUDIT

Treasurer

Schuylkill County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2021

Fishing and Dog - January 1, 2018 to
December 31, 2021

February 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 Linda Yeich
Treasurer
Schuylkill County
Pottsville, PA 17901

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

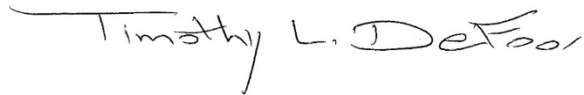
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Schuylkill 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
January 9, 2023

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TREASURER
SCHUYLKILL 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.

Linda Yeich 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
SCHUYLKILL 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	191	\$ 3,800.90
Junior	4	23.60
Landowner	1	3.90
Junior combination	29	258.10
Senior	10	129.00
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	36	78.40
Reserves	1	1.90
Spring Turkey	4	83.60
Mentored Youth	12	22.80
Adult	2	201.80
Archery - Resident and Non-resident	174	2,766.60
Muzzleloaders - Resident and Non-resident	98	1,078.20
Resident	14,398	84,948.20
Resident landowners	14	82.60
Non-resident	131	3,392.90
Armed forces	44	259.60
Disabled veterans	82	483.80
Elk - Antlered and Antlerless	20	218.00
Bobcat	16	94.40
Fisher	9	53.10
River Otter	2	11.80
Adult Pheasant	46	1,191.40
Federal Duck Stamp	11	301.40
Adult resident	15	298.50
Senior resident	1	12.90
Adult non-resident	1	80.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	56	162.40
Bear - Resident and Non-resident	148	2,353.20
DMAP - Resident and Non-resident	20	198.00
Replacements	56	330.40
Hunting & Trapping Digest	33	165.00
Totals	<u>15,681</u>	<u>104,157.70</u>
Disbursements to Game Commission		(103,917.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(240.00)</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
SCHUYLKILL 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	188	\$ 3,741.20
Junior	5	29.50
Landowner	2	7.80
Junior combination	25	222.50
Senior	7	90.30
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	34	78.60
Spring Turkey	2	41.80
Mentored Junior & Youth	16	30.40
Adult	2	201.80
Archery - Resident and Non-resident	179	2,846.10
Muzzleloaders - Resident and Non-resident	93	1,023.70
Resident	16,882	99,603.80
Resident landowners	12	70.80
Non-resident	139	3,600.10
Armed forces	24	141.60
Disabled veterans	83	489.70
Elk - Antlered and Antlerless	23	250.70
Bobcat	9	53.10
Fisher	6	35.40
River Otter	3	17.70
Adult Pheasant	32	828.80
Federal Duck Stamp	4	109.60
Adult resident	11	218.90
Adult non-resident	1	80.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	45	130.50
Bear - Resident and Non-resident	140	2,226.00
DMAP - Resident and Non-resident	14	138.60
Replacements	72	424.80
Totals	<u>18,063</u>	<u>117,299.70</u>
Disbursements to Game Commission		(117,086.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.00)</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
SCHUYLKILL 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	154	\$ 3,064.60
Junior	5	29.50
Landowner	1	3.90
Junior combination	19	169.10
Senior	5	64.50
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	39	98.10
Spring Turkey	1	20.90
Mentored Junior & Youth	13	24.70
Adult	1	100.90
Archery - Resident and Non-resident	169	2,687.10
Muzzleloaders - Resident and Non-resident	96	1,056.40
Resident	17,527	103,409.30
Resident landowners	9	53.10
Non-resident	152	3,936.80
Armed forces	29	171.10
Disabled veterans	79	466.10
Elk - Antlered and Antlerless	24	261.60
Bobcat	11	64.90
Fisher	8	47.20
River Otter	2	11.80
Adult Pheasant	20	518.00
Federal Duck Stamp	7	191.80
Adult resident	15	298.50
Senior resident	1	12.90
Adult non-resident	1	80.90
Disabled veterans	6	17.40
Migratory - Resident and Non-resident	53	153.70
Bear - Resident and Non-resident	154	2,448.60
DMAP - Resident and Non-resident	11	108.90
Replacements	50	295.00
Totals	<u>18,668</u>	<u>120,322.70</u>
Disbursements to Game Commission		(120,108.70)
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		<u>-</u>
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
SCHUYLKILL 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	62	\$ 1,357.80
3 Year Resident	1	63.90
Mentored Youth	12	-
Replacements	1	5.90
Senior resident	7	76.30
Disabled Veterans	24	11.40
Replacements	2	-
Non-resident	2	103.80
Three day	1	25.90
Senior lifetime	9	458.10
Lifetime Upgrade Card	15	163.50
Replacements	2	11.80
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	66	587.40
1 Year Trout/Salmon	10	89.00
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	3	122.70
Launch Permits	32	302.40
Annual Fishing Button	13	52.00
Totals	<u>265</u>	<u>3,480.60</u>
 Disbursements to Fish and Boat Commission		 <u>(3,480.60)</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, 2018 to December 31, 2018		 <u>\$ -</u>

TREASURER
SCHUYLKILL 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	66	\$ 1,445.40
3 Year Resident	2	127.80
5 Year Resident	3	317.70
Mentored Youth	6	-
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	11	119.90
Disabled Veterans	25	22.80
Replacements	4	-
Non-resident	3	155.70
Three day	2	51.80
Senior lifetime	11	559.90
Lifetime Upgrade Card	8	127.20
Replacements	2	11.80
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	78	694.20
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	8	199.20
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	1	80.90
Launch Permits	8	99.60
PA Fishing Summary Booklet	9	18.00
Annual Fishing Button	11	99.00
Totals	<u>280</u>	<u>4,456.70</u>
Disbursements to Fish and Boat Commission		<u>(4,456.70)</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
SCHUYLKILL 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	63	\$ 1,379.70
3 Year Resident	3	191.70
Mentored Youth	1	-
Voluntary Youth	1	1.90
Venomous Snake	2	30.90
Senior resident	3	32.70
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	2	3.80
Disabled Veterans	26	24.70
Replacements	5	-
Non-resident	1	51.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	3	47.70
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	77	685.30
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	1	40.90
Launch Permits	20	199.00
Annual Fishing Button	5	45.00
Totals	<u>234</u>	<u>3,327.10</u>
Disbursements to Fish and Boat Commission		<u>(3,327.10)</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
SCHUYLKILL 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	27	\$ 593.12
Mentored Youth	4	-
Venomous Snake	4	61.94
Replacements	7	29.85
Senior resident	2	21.94
Disabled Veterans	23	31.52
Replacements	2	5.97
Senior lifetime	6	305.82
Replacements	3	17.91
Trout/Salmon Stamp	47	421.52
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	3	122.84
10 Year Trout/Salmon	2	161.94
Launch Permits	10	179.70
Annual Fishing Button	2	18.00
Totals	<u>144</u>	<u>2,022.01</u>
 Disbursements to Fish and Boat Commission		 <u>(2,043.98)</u>
 Balance due Fish and Boat Commission (County) per settled reports		 (21.97)
 Audit adjustments		 <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		 <u>\$ (21.97)</u>

TREASURER
 SCHUYLKILL 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	12,530	\$ 71,840.00
Senior citizen	4,055	14,565.00
Lifetime	<u>979</u>	<u>29,530.00</u>
Totals	<u>17,564</u>	115,935.00
Disbursements to Department of Agriculture		<u>(115,935.00)</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>

TREASURER
 SCHUYLKILL 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	11,822	\$ 67,784.00
Senior citizen	3,908	13,984.00
Lifetime	<u>1,074</u>	<u>32,300.00</u>
Totals	<u>16,804</u>	114,068.00
Disbursements to Department of Agriculture		<u>(114,068.00)</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>

TREASURER
 SCHUYLKILL 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	10,435	\$ 59,873.00
Senior citizen	3,507	12,439.00
Lifetime	<u>916</u>	<u>27,780.00</u>
Totals	<u>14,858</u>	100,092.00
Disbursements to Department of Agriculture		<u>(100,092.00)</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>

TREASURER
SCHUYLKILL 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	9,560	\$ 54,992.00
Senior citizen	3,394	12,054.00
Lifetime	<u>1,156</u>	<u>35,610.00</u>
Totals	<u>14,110</u>	102,656.00
Disbursements to Department of Agriculture		<u>(102,658.00)</u>
Balance due Department of Agriculture (County) per settled reports		(2.00)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ (2.00)</u>

TREASURER
SCHUYLKILL 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 Linda Yeich
Treasurer

The Honorable Sharon Yackenchick
Controller

The Honorable Barron L. Hetherington
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.