

# COMPLIANCE AUDIT

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## Treasurer

Wayne County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2020

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

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April 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Brian T. Field  
Treasurer  
Wayne County  
Honesdale, PA 18431

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

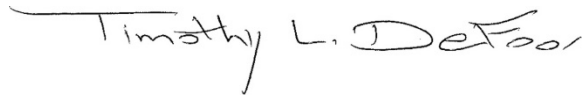
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 period 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, Wayne 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  
April 1, 2022

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TREASURER  
WAYNE 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.

Brian T. Field 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.

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  
WAYNE 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	379	\$ 7,542.10
Junior	14	82.60
Junior combination	45	400.50
Senior	22	283.80
Senior Lifetime Combo	21	2,118.90
Senior Lifetime Hunting	12	610.80
Senior Lifetime Upgrade Combo	2	101.80
Military	24	54.60
Spring Turkey	12	250.80
Mentored Youth	23	43.70
Non-resident		
Adult	52	5,246.80
Junior	1	40.90
Spring Turkey	1	40.90
Archery - Resident and Non-resident	225	3,777.50
Muzzleloaders - Resident and Non-resident	158	1,882.20
Antlerless deer		
Resident	9,921	58,533.90
Non-resident	1,297	33,592.30
Armed forces	21	123.90
Disabled veterans	43	253.70
Elk - Antlered and Antlerless	41	446.90
Bobcat	44	259.60
Fisher	15	88.50
River Otter	10	59.00
Adult Pheasant	23	595.70
Federal Duck Stamp	23	630.20
Furtaker		
Adult resident	31	616.90
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	75	232.50
Bear - Resident and Non-resident	320	5,488.00
DMAP - Resident and Non-resident	34	586.60
Replacements	55	324.50
Hunting & Trapping Digest	46	230.00
Totals	<u>12,991</u>	<u>124,621.00</u>
Disbursements to Game Commission		(124,232.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(389.00)</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  
WAYNE 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	360	\$ 7,164.00
Junior	8	47.20
Junior combination	37	329.30
Senior	18	232.20
Senior Lifetime Combo	15	1,513.50
Senior Lifetime Hunting	7	356.30
Senior Lifetime Upgrade Combo	4	203.60
Military	16	35.40
Spring Turkey	21	438.90
Mentored Youth	20	38.00
Non-resident		
Adult	46	4,641.40
Junior combination	1	50.90
Spring Turkey	4	163.60
Archery - Resident and Non-resident	204	3,393.60
Muzzleloaders - Resident and Non-resident	125	1,462.50
Antlerless deer		
Resident	9,519	56,162.10
Non-resident	1,226	31,753.40
Armed forces	13	76.70
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	46	501.40
Bobcat	48	283.20
Fisher	18	106.20
River Otter	11	64.90
Adult Pheasant	30	777.00
Federal Duck Stamp	25	685.00
Furtaker		
Adult resident	28	557.20
Senior resident	1	12.90
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	73	223.70
Bear - Resident and Non-resident	297	4,942.30
DMAP - Resident and Non-resident	34	561.60
Replacements	48	283.20
Hunting & Trapping Digest	33	165.00
Totals	<u>12,376</u>	<u>117,537.20</u>
Disbursements to Game Commission		(117,147.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(390.00)</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  
WAYNE 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	375	\$ 7,462.50
Junior	17	100.30
Junior combination	36	320.40
Senior	20	258.00
Senior Lifetime Combo	17	1,715.30
Senior Lifetime Hunting	10	509.00
Senior Lifetime Upgrade Combo	3	152.70
Military	19	44.10
Spring Turkey	15	313.50
Mentored Junior & Youth	32	72.80
Non-resident		
Adult	61	6,154.90
Junior combination	1	50.90
Archery - Resident and Non-resident	210	3,579.00
Muzzleloaders - Resident and Non-resident	143	1,668.70
Antlerless deer		
Resident	10,808	63,767.20
Non-resident	1,424	36,881.60
Armed forces	14	82.60
Disabled veterans	53	312.70
Elk - Antlered and Antlerless	45	490.50
Bobcat	56	330.40
Fisher	29	171.10
River Otter	13	76.70
Adult Pheasant	28	725.20
Federal Duck Stamp	23	630.20
Furtaker		
Adult resident	30	597.00
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	69	206.10
Bear - Resident and Non-resident	363	6,131.70
DMAP - Resident and Non-resident	36	556.40
Replacements	43	253.70
PGC Shooting Range Permit	2	61.80
Donations for the Game Commission	1	5.00
Totals	<u>13,998</u>	<u>133,697.80</u>
Disbursements to Game Commission		(133,299.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(398.00)</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  
WAYNE 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	121	\$ 2,606.10
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth Replacements	2	3.80
Senior resident	2	11.80
Disabled Veterans	10	109.00
Non-resident	17	11.40
Tourist	10	519.00
One day	1	25.90
Seven day	1	33.90
Senior lifetime	20	1,063.00
Replacements	4	23.60
Lake Erie Stamp	4	32.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	96	836.60
1 Year Trout/Salmon	12	106.80
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	3	242.70
Launch Permits	14	139.30
Annual Fishing Button	2	8.00
Totals	<u>329</u>	<u>6,186.60</u>
Disbursements to Fish and Boat Commission		<u>(6,186.60)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
WAYNE 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	132	\$ 2,847.00
3 Year Resident	1	63.90
Replacements	1	5.90
Senior resident	6	65.40
National Guard/Armed Forces	1	1.90
Disabled Veterans	14	5.70
Non-resident	8	415.20
Three day	1	25.90
Seven day	1	33.90
Senior lifetime	18	916.20
Lifetime Upgrade Card	5	54.50
Replacements	5	29.50
Lake Erie Stamp	2	17.80
Trout/Salmon Stamp	92	809.90
1 Year Trout/Salmon	17	151.30
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	1	80.90
Launch Permits	22	170.90
Annual Fishing Button	5	20.00
Totals	<u>337</u>	<u>5,872.30</u>
 Disbursements to Fish and Boat Commission		 <u>(5,872.30)</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  
WAYNE 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	135	\$ 2,934.60
5 Year Resident	1	105.90
Voluntary Youth	4	7.60
Senior resident	7	76.30
Replacements	1	5.90
Disabled Veterans	12	7.60
Non-resident	9	467.10
Seven day	1	33.90
Senior lifetime	19	967.10
Lifetime Upgrade Card	3	47.70
Replacements	7	41.30
Lake Erie Stamp	1	8.90
Trout/Salmon Stamp	105	925.60
1 Year Trout/Salmon	16	142.40
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	6	245.40
Launch Permits	38	393.10
PA Fishing Summary Booklet	26	52.00
Annual Fishing Button	2	18.00
Totals	<u>395</u>	<u>6,530.20</u>
Disbursements to Fish and Boat Commission		<u>(6,530.20)</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  
WAYNE 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	106	\$ 2,299.50
3 Year Resident	2	63.90
5 Year Resident	1	105.90
Venomous Snake	1	30.90
Replacements	4	23.60
Senior resident	4	43.60
Disabled Veterans	15	13.30
Non-resident	8	415.20
Senior lifetime	13	706.70
Replacements	5	29.50
Trout/Salmon Stamp	80	712.00
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	6	124.50
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	1	80.90
Launch Permits	20	229.00
Totals	<u>283</u>	<u>5,093.80</u>
 Disbursements to Fish and Boat Commission		 <u>(5,093.80)</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  
 WAYNE 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	3,025	\$ 16,995.00
Senior citizen	1,601	5,597.00
Lifetime	<u>308</u>	<u>9,140.00</u>
Totals	<u><u>4,934</u></u>	31,732.00
Disbursements to Department of Agriculture		<u>(31,732.00)</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  
WAYNE 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	3,910	\$ 22,186.00
Senior citizen	1,762	6,226.00
Lifetime	<u>419</u>	<u>12,510.00</u>
Totals	<u><u>6,091</u></u>	40,922.00
Disbursements to Department of Agriculture		<u>(40,922.00)</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  
WAYNE 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	3,110	\$ 17,584.00
Senior citizen	1,518	5,328.00
Lifetime	<u>356</u>	<u>10,280.00</u>
Totals	<u>4,984</u>	33,192.00
Disbursements to Department of Agriculture		<u>(33,192.00)</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  
 WAYNE 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	2,420	\$ 13,598.00
Senior citizen	1,282	4,472.00
Lifetime	292	8,550.00
Totals	<u>3,994</u>	26,620.00
Disbursements to Department of Agriculture		<u>(26,620.00)</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  
WAYNE 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 Brian T. Field**  
Treasurer

**The Honorable Brian W. Smith**  
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).