

# COMPLIANCE AUDIT

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## Treasurer

Wyoming 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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March 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 Patricia J. Mead  
Treasurer  
Wyoming County  
Tunkhannock, PA 18657

We have conducted a compliance audit of the Treasurer, Wyoming 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, except as noted in the finding listed below and discussed later in this report:

- Missing Voided Licenses.

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 and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Treasurer, Wyoming 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  
February 3, 2022

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TREASURER  
WYOMING 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.

Patricia J. Mead served as Treasurer during the hunting license period July 1, 2016 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  
WYOMING 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	71	\$ 1,412.90
Junior	4	23.60
Landowner	1	3.90
Junior combination	6	53.40
Senior	8	103.20
Senior Lifetime Hunting	2	101.80
Military	19	41.10
Reserves	1	1.90
Spring Turkey	2	41.80
Mentored Youth	5	9.50
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	68	1,131.20
Muzzleloaders - Resident and Non-resident	36	442.40
Antlerless deer		
Resident	5,307	31,311.30
Resident landowners	12	70.80
Non-resident	158	4,092.20
Armed forces	14	82.60
Disabled veterans	13	76.70
Elk - Antlered and Antlerless	9	98.10
Bobcat	12	70.80
River Otter	1	5.90
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	10	199.00
Senior resident	1	12.90
Migratory - Resident and Non-resident	15	43.50
Bear - Resident and Non-resident	56	890.40
Replacements	34	200.60
Totals	<u>5,875</u>	<u>41,310.00</u>
Disbursements to Game Commission		(41,221.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(89.00)</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  
WYOMING 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	82	\$ 1,631.80
Junior	4	23.60
Junior combination	4	35.60
Senior	7	90.30
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	2	101.80
Military	27	60.30
Spring Turkey	1	20.90
Mentored Youth	4	7.60
Non-resident		
Adult	8	807.20
Archery - Resident and Non-resident	77	1,274.30
Muzzleloaders - Resident and Non-resident	34	410.60
Antlerless deer		
Resident	5,762	33,995.80
Resident landowners	6	35.40
Non-resident	187	4,843.30
Armed forces	17	100.30
Disabled veterans	25	147.50
Elk - Antlered and Antlerless	7	76.30
Bobcat	12	70.80
Fisher	1	5.90
River Otter	2	11.80
Adult Pheasant	4	103.60
Furtaker		
Adult resident	8	159.20
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	15	43.50
Bear - Resident and Non-resident	62	1,005.80
DMAP - Resident and Non-resident	5	49.50
Replacements	18	106.20
Hunting & Trapping Digest	29	145.00
Totals	<u>6,418</u>	<u>45,985.10</u>
Disbursements to Game Commission		(45,892.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(93.00)</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  
WYOMING 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	76	\$ 1,512.40
Junior	5	29.50
Junior combination	7	62.30
Senior	5	64.50
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	26	65.40
Spring Turkey	2	41.80
Mentored Youth	4	7.60
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	71	1,178.90
Muzzleloaders - Resident and Non-resident	36	432.40
Antlerless deer		
Resident	5,495	32,420.50
Resident landowners	8	47.20
Non-resident	166	4,299.40
Armed forces	9	53.10
Disabled veterans	22	129.80
Elk - Antlered and Antlerless	9	98.10
Bobcat	12	70.80
Fisher	2	11.80
River Otter	2	11.80
Adult Pheasant	4	103.60
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	9	179.10
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	15	43.50
Bear - Resident and Non-resident	67	1,085.30
DMAP - Resident and Non-resident	1	9.90
Replacements	14	82.60
Hunting & Trapping Digest	23	115.00
Totals	<u>6,106</u>	<u>43,337.70</u>
Disbursements to Game Commission		(43,252.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(85.00)</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  
WYOMING 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	90	\$ 1,791.00
Junior	2	11.80
Junior combination	6	53.40
Senior	5	64.50
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	26	68.40
Reserves	1	1.90
Spring Turkey	2	41.80
Mentored Junior & Youth	2	3.80
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	90	1,481.00
Muzzleloaders - Resident and Non-resident	44	519.60
Antlerless deer		
Resident	6,713	39,606.70
Resident landowners	9	53.10
Non-resident	211	5,464.90
Armed forces	8	47.20
Disabled veterans	28	165.20
Elk - Antlered and Antlerless	8	87.20
Bobcat	14	82.60
Fisher	7	41.30
River Otter	4	23.60
Adult Pheasant	5	129.50
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	9	179.10
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	19	55.10
Bear - Resident and Non-resident	67	1,065.30
DMAP - Resident and Non-resident	8	79.20
Replacements	23	135.70
Totals	<u>7,419</u>	<u>52,488.10</u>
Disbursements to Game Commission		(52,409.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(79.00)</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  
WYOMING 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	24	\$ 525.60
10 Year Resident	1	210.90
Voluntary Youth	3	5.70
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	7	13.30
Disabled Veterans	17	13.30
Senior lifetime	5	254.50
Replacements	1	5.90
Trout/Salmon Stamp	17	151.30
1 Year Trout/Salmon	11	97.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	6	24.00
Totals	<u>96</u>	<u>1,411.00</u>
 Disbursements to Fish and Boat Commission		 <u>(1,411.00)</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  
WYOMING 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	21	\$ 459.90
3 Year Resident	1	63.90
10 Year Resident	1	210.90
Voluntary Youth	2	3.80
Senior resident	1	10.90
National Guard/Armed Forces	4	7.60
Disabled Veterans	14	17.10
Senior lifetime	4	248.60
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	19	169.10
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	1	24.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	7	28.00
Totals	<u>84</u>	<u>1,396.80</u>
 Disbursements to Fish and Boat Commission		 <u>(1,396.80)</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, 2018 to December 31, 2018		 <u>\$ -</u>

TREASURER  
WYOMING 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	35	\$ 766.50
3 Year Resident	2	127.80
Venomous Snake	1	30.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	18	24.70
Tourist		
Three day	2	51.80
Senior lifetime	2	101.80
Trout/Salmon Stamp	31	275.90
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	1	24.90
PA Fishing Summary Booklet	6	12.00
Annual Fishing Button	3	27.00
Totals	<u>110</u>	<u>1,502.40</u>
 Disbursements to Fish and Boat Commission		 <u>(1,502.40)</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  
 WYOMING 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	23	\$ 503.70
Venomous Snake	1	30.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	14	11.40
Replacements	2	5.90
Tourist		
Three day	2	51.80
Senior lifetime	2	101.80
Trout/Salmon Stamp	14	124.60
1 Year Trout/Salmon	4	35.60
Annual Fishing Button	1	9.00
Totals	<u>64</u>	<u>876.60</u>
 Disbursements to Fish and Boat Commission		 <u>(876.60)</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  
 WYOMING 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	2,147	\$ 12,311.00
Senior citizen	996	3,578.00
Lifetime	<u>124</u>	<u>3,600.00</u>
Totals	<u><u>3,267</u></u>	19,489.00
Disbursements to Department of Agriculture		<u>(19,489.00)</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  
WYOMING 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	2,783	\$ 15,933.00
Senior citizen	1,100	4,016.00
Lifetime	<u>149</u>	<u>4,510.00</u>
Totals	<u><u>4,032</u></u>	24,459.00
Disbursements to Department of Agriculture		<u>(24,459.00)</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  
 WYOMING 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	2,268	\$ 12,982.00
Senior citizen	1,000	3,666.00
Lifetime	<u>127</u>	<u>3,810.00</u>
Totals	<u><u>3,395</u></u>	20,458.00
Disbursements to Department of Agriculture		<u>(20,458.00)</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  
 WYOMING 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	2,126	\$ 12,148.00
Senior citizen	927	3,361.00
Lifetime	<u>107</u>	<u>3,220.00</u>
Totals	<u><u>3,160</u></u>	18,729.00
Disbursements to Department of Agriculture		<u>(18,729.00)</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  
WYOMING COUNTY  
FINDING AND RECOMMENDATIONS  
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

**Finding - Missing Voided Licenses**

Our audit disclosed that 32 of 49 voided Hunting licenses and three of 16 voided Dog licenses selected for testing could not be located, and were not available for audit.

Good internal accounting controls ensure that all licenses are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

This condition existed because the office failed to establish and implement an adequate system of internal controls over voided licenses. The office stated that it was an error that the voided licenses were not retained for audit.

**Recommendations**

We recommend that the office establish and implement procedures to ensure that all licenses are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

**Management's Response**

No formal response was offered at this time.

**Auditor's Conclusion**

During our next audit, we will determine if the office complied with our recommendations.

TREASURER  
WYOMING 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 Patricia J. Mead**  
Treasurer

**The Honorable Richard Wilbur**  
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).