

COMPLIANCE AUDIT

Treasurer

Franklin County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

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

July 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 Melody F. Shuman
Treasurer
Franklin County
Chambersburg, PA 17201

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

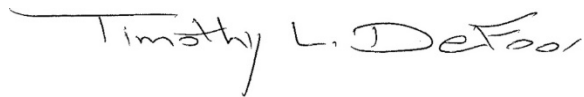
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 management of the County Officer. We appreciate the courtesy extended by the Treasurer, Franklin 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
June 2, 2023

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TREASURER
FRANKLIN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 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 2021 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.

David M. Secor served as Treasurer during the hunting license period July 1, 2018 to December 31, 2021, and during the fishing and dog license period January 1, 2018 to December 31, 2021.

Melody F. Shuman served as Treasurer during the hunting license period January 1, 2022 to June 30, 2022.

TREASURER
FRANKLIN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR
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
FRANKLIN 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	98	\$ 1,950.20
Junior	4	23.60
Landowner	3	11.70
Junior combination	9	80.10
Senior	4	51.60
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	22	41.80
Spring Turkey	11	229.90
Mentored Youth	10	19.00
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	87	1,393.30
Muzzleloaders - Resident and Non-resident	42	457.80
Antlerless deer		
Resident	13,546	79,921.40
Resident landowners	22	129.80
Non-resident	160	4,144.00
Armed forces	17	100.30
Disabled veterans	50	295.00
Elk - Antlered and Antlerless	10	109.00
Bobcat	2	11.80
Fisher	3	17.70
Adult Pheasant	8	207.20
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	10	199.00
Disabled veterans	2	3.80
Migratory - Resident and Non-resident	37	107.30
Bear - Resident and Non-resident	63	1,001.70
DMAP - Resident and Non-resident	27	267.30
Replacements	36	212.40
Hunting & Trapping Digest	6	30.00
Totals	<u>14,305</u>	<u>92,237.10</u>
Disbursements to Game Commission		(91,969.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(268.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
FRANKLIN 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	109	\$ 2,169.10
Junior	5	29.50
Landowner	2	7.80
Junior combination	7	62.30
Senior	8	103.20
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	24	45.60
Reserves	2	3.80
Spring Turkey	5	104.50
Mentored Junior & Youth	7	17.30
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	89	1,425.10
Muzzleloaders - Resident and Non-resident	63	686.70
Antlerless deer		
Resident	13,859	81,768.10
Resident landowners	18	106.20
Non-resident	185	4,791.50
Armed forces	16	94.40
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	20	218.00
Bobcat	5	29.50
Fisher	3	17.70
Adult Pheasant	10	259.00
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	7	139.30
Disabled veterans	2	3.80
Migratory - Resident and Non-resident	41	118.90
Bear - Resident and Non-resident	92	1,462.80
DMAP - Resident and Non-resident	65	643.50
Replacements	38	224.20
Totals	<u>14,754</u>	<u>96,375.10</u>
Disbursements to Game Commission		(96,133.10)
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
FRANKLIN 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	91	\$ 1,810.97
Junior	3	17.70
Landowner	4	15.60
Junior combination	11	97.90
Senior	5	64.50
Senior Lifetime Combo	2	302.70
Senior Lifetime Hunting	2	101.80
Senior Lifetime Furtaker	1	-
Senior Lifetime Upgrade Combo	1	50.97
Military	16	30.40
Spring Turkey	11	230.04
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	79	1,276.10
Muzzleloaders - Resident and Non-resident	45	490.50
Antlerless deer		
Resident	15,642	92,287.80
Resident landowners	17	100.30
Non-resident	198	5,128.20
Armed forces	14	82.60
Disabled veterans	44	259.60
Elk - Antlered and Antlerless	16	174.40
Bobcat	8	47.20
Fisher	3	17.70
Adult Pheasant	5	129.50
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	7	139.30
Adult non-resident	1	80.90
Disabled veterans	2	3.80
Migratory - Resident and Non-resident	29	84.10
Bear - Resident and Non-resident	73	1,180.70
DMAP - Resident and Non-resident	9	89.10
Replacements	39	230.10
Hunting & Trapping Digest	6	-
Totals	<u>16,402</u>	<u>105,379.18</u>
Disbursements to Game Commission		(105,178.28)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(200.90)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
FRANKLIN 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	133	\$ 2,656.01
Junior	3	17.91
Landowner	4	15.88
Junior combination	8	71.76
Senior	3	38.91
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	3	302.91
Senior Lifetime Upgrade Combo	1	50.97
Military	26	51.22
Spring Turkey	9	188.73
Mentored Junior & Youth	6	11.82
Non-resident		
Adult	7	706.79
Junior combination	3	152.91
Mentored Junior	1	40.97
Archery - Resident and Non-resident	96	1,533.12
Muzzleloaders - Resident and Non-resident	54	602.38
Antlerless deer		
Resident	17,456	104,212.32
Resident landowners	19	113.43
Non-resident	208	5,401.76
Armed forces	11	65.67
Disabled veterans	48	286.56
Elk - Antlered and Antlerless	9	98.73
Bobcat	6	35.82
Fisher	3	17.91
Adult Pheasant	8	207.76
Federal Duck Stamp	7	195.79
Furtaker		
Adult resident	5	99.85
Disabled veterans	4	7.88
Migratory - Resident and Non-resident	38	121.86
Bear - Resident and Non-resident	84	1,381.48
DMAP - Resident and Non-resident	6	59.82
Replacements	116	268.65
PGC Shooting Range Permit	1	30.97
Totals	<u>18,389</u>	<u>119,201.46</u>
Disbursements to Game Commission		(119,001.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(200.06)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
FRANKLIN 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	37	\$ 810.30
3 Year Resident	2	127.80
Mentored Youth	4	-
Voluntary Youth	2	3.80
Senior resident	2	21.80
Disabled Veterans	20	9.50
Replacements	5	-
Non-resident	1	51.90
Senior lifetime	15	763.50
Lifetime Upgrade Card	16	174.40
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	43	382.70
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	5	404.50
Launch Permits	26	242.70
Annual Fishing Button	7	28.00
Totals	<u>208</u>	<u>3,451.60</u>
Disbursements to Fish and Boat Commission		<u>(3,451.60)</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
FRANKLIN 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	39	\$ 854.10
3 Year Resident	1	63.90
Mentored Youth	5	-
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	2	3.80
Disabled Veterans	24	17.10
Replacements	2	-
Senior lifetime	4	203.60
Lifetime Upgrade Card	5	79.50
Replacements	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	47	418.30
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	3	74.70
Launch Permits	20	219.00
PA Fishing Summary Booklet	12	24.00
Annual Fishing Button	4	36.00
Totals	<u>190</u>	<u>2,190.80</u>
Disbursements to Fish and Boat Commission		<u>(2,190.80)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
FRANKLIN 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	13	\$ 284.70
Mentored Youth	1	-
Senior resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	16	11.40
Replacements	1	-
Senior lifetime	2	146.80
Replacements	3	17.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	20	178.00
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	2	49.80
Launch Permits	6	71.70
Annual Fishing Button	4	36.00
Totals	<u>76</u>	<u>868.30</u>
Disbursements to Fish and Boat Commission		<u>(868.30)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
FRANKLIN 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	\$ 505.31
3 Year Resident	1	63.97
Mentored Youth	6	-
Voluntary Youth	2	3.94
Senior resident	3	32.91
3 Year Senior Resident	1	30.97
Disabled Veterans	24	19.70
Replacements	3	-
Senior lifetime	7	356.79
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
Trout/Salmon Stamp	44	394.61
3 Year Trout/Salmon	5	124.85
5 Year Trout/Salmon	1	40.97
Launch Permits	9	196.73
Annual Fishing Button	2	18.00
Totals	<u>134</u>	<u>1,815.66</u>
Disbursements to Fish and Boat Commission		<u>(1,815.66)</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
FRANKLIN 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	16,424	\$ 93,168.00
Senior citizen	4,792	16,814.00
Lifetime	<u>923</u>	<u>28,750.00</u>
Totals	<u><u>22,139</u></u>	138,732.00
Disbursements to Department of Agriculture		<u>(138,732.00)</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, 2018 to December 31, 2018		<u><u>\$ -</u></u>

TREASURER
FRANKLIN 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	15,604	\$ 88,526.00
Senior citizen	4,636	16,180.00
Lifetime	<u>1,022</u>	<u>31,600.00</u>
Totals	<u>21,262</u>	136,306.00
Disbursements to Department of Agriculture		<u>(136,306.00)</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
 FRANKLIN 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	14,730	\$ 83,890.00
Senior citizen	4,375	15,239.00
Lifetime	<u>865</u>	<u>27,290.00</u>
Totals	<u>19,970</u>	126,419.00
Disbursements to Department of Agriculture		<u>(126,419.00)</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
 FRANKLIN 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	13,509	\$ 77,325.00
Senior citizen	4,196	14,736.00
Lifetime	<u>941</u>	<u>29,540.00</u>
Totals	<u><u>18,646</u></u>	121,601.00
Disbursements to Department of Agriculture		<u>(121,601.00)</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
FRANKLIN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 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 Melody F. Shuman
Treasurer

The Honorable Harold L. Wissinger
Controller

The Honorable David Keller
Chairperson 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.