

COMPLIANCE AUDIT

Treasurer

Fulton County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2022

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

August 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 Monica Seville
Treasurer
Fulton County
McConnellsburg, PA 17233

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

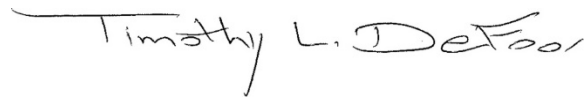
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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, Fulton 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
August 3, 2023

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TREASURER
FULTON COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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 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 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.

Monica K. Seville served as Treasurer during the hunting license period July 1, 2018 to June 30, 2022 and during the fishing and dog license period January 1, 2019 to December 31, 2022.

TREASURER
FULTON COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 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
 FULTON 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	290	\$ 5,771.00
Junior	13	76.70
Landowner	1	3.90
Junior combination	17	151.30
Senior	16	206.40
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	6	305.40
Military	11	21.90
Spring Turkey	9	188.10
Mentored Youth	21	39.90
Non-resident		
Adult	11	1,109.90
Junior	2	81.80
Archery - Resident and Non-resident	123	1,995.70
Muzzleloaders - Resident and Non-resident	92	1,022.80
Antlerless deer		
Resident	6,441	38,001.90
Resident landowners	5	29.50
Non-resident	320	8,288.00
Armed forces	15	88.50
Disabled veterans	14	82.60
Elk - Antlered and Antlerless	12	130.80
Bobcat	7	41.30
Fisher	3	17.70
River Otter	1	5.90
Adult Pheasant	16	414.40
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	9	179.10
Migratory - Resident and Non-resident	18	52.20
Bear - Resident and Non-resident	148	2,373.20
DMAP - Resident and Non-resident	138	1,391.20
Replacements	24	137.60
Hunting & Trapping Digest	7	35.00
Totals	<u>7,800</u>	<u>63,032.20</u>
Disbursements to Game Commission		(62,831.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(201.00)</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
 FULTON 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	373	\$ 7,422.70
Junior	22	129.80
Landowner	1	3.90
Junior combination	24	213.60
Senior	21	270.90
Senior Lifetime Combo	15	1,513.50
Senior Lifetime Hunting	6	305.40
Military	12	26.80
Spring Turkey	6	125.40
Mentored Junior & Youth	28	53.20
Non-resident		
Adult	23	2,320.70
Spring Turkey	1	40.90
Archery - Resident and Non-resident	162	2,645.80
Muzzleloaders - Resident and Non-resident	119	1,327.10
Antlerless deer		
Resident	5,998	35,388.20
Resident landowners	7	41.30
Non-resident	300	7,770.00
Armed forces	9	53.10
Disabled veterans	22	129.80
Elk - Antlered and Antlerless	10	109.00
Bobcat	12	70.80
Fisher	7	41.30
Adult Pheasant	7	181.30
Furtaker		
Adult resident	11	218.90
Senior resident	1	12.90
Migratory - Resident and Non-resident	18	52.20
Bear - Resident and Non-resident	211	3,434.90
DMAP - Resident and Non-resident	484	5,041.60
Replacements	41	241.90
Totals	<u>7,951</u>	<u>69,186.90</u>
Disbursements to Game Commission		(68,968.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(218.00)</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
 FULTON 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	377	\$ 7,502.30
Junior	26	153.40
Landowner	1	3.90
Junior combination	28	249.20
Senior	22	283.80
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	8	407.27
Senior Lifetime Upgrade Combo	1	50.90
Military	14	30.60
Spring Turkey	6	125.54
Mentored Junior & Youth	34	72.60
Non-resident		
Adult	28	2,825.27
Spring Turkey	1	40.97
Archery - Resident and Non-resident	157	2,580.40
Muzzleloaders - Resident and Non-resident	110	1,258.10
Antlerless deer		
Resident	8,032	47,388.80
Resident landowners	6	35.40
Non-resident	395	10,230.50
Armed forces	7	41.30
Disabled veterans	15	88.50
Elk - Antlered and Antlerless	9	98.10
Bobcat	13	76.70
Fisher	8	47.20
Adult Pheasant	14	362.74
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	22	437.80
Senior resident	1	12.90
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	209	3,383.10
DMAP - Resident and Non-resident	2	19.80
Replacements	36	208.54
Hunting & Trapping Digest	3	-
Totals	<u>9,607</u>	<u>78,912.43</u>
Disbursements to Game Commission		(78,691.43)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(221.00)</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
 FULTON 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	371	\$ 7,408.87
Junior	22	131.34
Landowner	1	3.97
Junior combination	33	296.01
Senior	18	233.46
Senior Lifetime Hunting	7	356.79
Senior Lifetime Combo	11	1,110.67
Military	15	29.55
Spring Turkey	8	167.76
Mentored Junior & Youth	29	69.13
Non-resident		
Adult	26	2,625.22
Mentored Adult	1	100.97
Mentored Junior	1	40.97
Archery - Resident and Non-resident	164	2,689.08
Muzzleloaders - Resident and Non-resident	95	1,102.15
Antlerless deer		
Resident	8,674	51,783.78
Resident landowners	6	35.82
Non-resident	362	9,401.14
Armed forces	11	65.67
Disabled veterans	17	101.49
Elk - Antlered and Antlerless	14	153.58
Bobcat	16	95.52
Fisher	9	53.73
Adult Pheasant	15	389.55
Federal Duck Stamp	1	27.97
Furtaker		
Adult resident	25	499.25
Senior resident	1	12.97
Migratory - Resident and Non-resident	16	50.52
Bear - Resident and Non-resident	202	3,305.94
DMAP - Resident and Non-resident	4	39.88
Replacements	34	202.98
Totals	<u>10,209</u>	<u>82,585.73</u>
Disbursements to Game Commission		(82,369.73)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(216.00)</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, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
 FULTON 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	113	\$ 2,474.70
5 Year Resident	1	105.90
Mentored Youth	18	-
Voluntary Youth	5	9.50
Venomous Snake	2	30.90
Replacements	2	11.80
Senior resident	19	207.10
National Guard/Armed Forces Prisoner of War	1	1.90
Disabled Veterans	4	5.70
Non-resident	8	415.20
Tourist		
Three day	3	77.70
Seven day	1	33.90
Senior lifetime	8	407.20
Lifetime Upgrade Card	2	31.80
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	126	1,121.40
1 Year Trout/Salmon	16	142.40
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	1	40.90
Launch Permits	36	418.20
PA Fishing Summary Booklet	31	62.00
Totals	<u>407</u>	<u>5,771.20</u>
 Disbursements to Fish and Boat Commission		 <u>(5,769.00)</u>
 Balance due Fish and Boat Commission (County) per settled reports		 2.20
 Audit adjustments		 <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		 <u>\$ 2.20</u>

TREASURER
 FULTON 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	52	\$ 1,138.80
Mentored Youth	4	-
Voluntary Youth	1	1.90
Senior resident	2	21.80
Disabled Veterans	2	3.80
Replacements	1	-
Non-resident	2	103.80
Tourist		
Seven day	1	33.90
Senior lifetime	7	356.30
Replacements	1	5.90
Lake Erie Stamp	4	35.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	54	480.60
1 Year Trout/Salmon	13	115.70
Launch Permits	16	191.20
Totals	<u>161</u>	<u>2,504.20</u>
Disbursements to Fish and Boat Commission		<u>(2,504.20)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 FULTON 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	60	\$ 1,317.64
Mentored Youth	8	-
Voluntary Youth	3	5.91
Senior resident	5	54.85
National Guard/Armed Forces	2	3.94
Prisoner of War		
Disabled Veterans	1	1.97
Replacements	1	-
Tourist		
Senior lifetime	3	152.91
Replacements	3	17.91
Lake Erie Stamp	1	8.97
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
Trout/Salmon Stamp	79	708.07
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	2	81.87
10 Year Trout/Salmon	1	80.97
Launch Permits	19	416.43
Totals	<u>192</u>	<u>2,909.11</u>
 Disbursements to Fish and Boat Commission		 <u>(2,909.11)</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
 FULTON COUNTY
 FISHING 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 Fish and Boat Commission</u>
Resident	46	\$ 1,010.62
Mentored Youth	12	-
Voluntary Youth	2	3.94
Replacements	1	5.97
Senior resident	8	87.76
Prisoner of War		
Disabled Veterans	4	3.94
Non-resident	3	155.91
Tourist		
Senior lifetime	5	254.85
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	5	59.88
Trout/Salmon Stamp	63	565.11
3 Year Trout/Salmon	5	124.85
5 Year Trout/Salmon	2	81.94
10 Year Trout/Salmon	1	80.97
Launch Permits	21	442.37
Totals	<u>180</u>	<u>2,890.05</u>
Disbursements to Fish and Boat Commission		<u>(2,890.05)</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, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER
 FULTON 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>Department of Agriculture</u>
Individual	1,940	\$ 11,572.00
Senior citizen	781	3,021.00
Lifetime	<u>78</u>	<u>2,480.00</u>
Totals	<u>2,799</u>	17,073.00
Disbursements to Department of Agriculture		<u>(17,073.00)</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
 FULTON 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>Department of Agriculture</u>
Individual	1,765	\$ 10,445.00
Senior citizen	704	2,734.00
Lifetime	<u>74</u>	<u>2,320.00</u>
Totals	<u>2,543</u>	15,499.00
Disbursements to Department of Agriculture		<u>(15,499.00)</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
 FULTON 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>Department of Agriculture</u>
Individual	1,628	\$ 9,640.00
Senior citizen	663	2,549.00
Lifetime	<u>64</u>	<u>2,140.00</u>
Totals	<u>2,355</u>	14,329.00
Disbursements to Department of Agriculture		<u>(14,329.00)</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>

TREASURER
 FULTON 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>Department of Agriculture</u>
Individual	1,607	\$ 9,541.00
Senior citizen	630	2,416.00
Lifetime	<u>83</u>	<u>2,740.00</u>
Totals	<u>2,320</u>	14,697.00
Disbursements to Department of Agriculture		<u>(14,697.00)</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, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER
FULTON 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, 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 Monica Seville
Treasurer

The Honorable Stuart Ulsh
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.