

COMPLIANCE AUDIT

Treasurer

Northumberland County, Pennsylvania

For the Period

Hunting - July 1, 2018, to June 30, 2022

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

December 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 Sandra Brown
Treasurer
Northumberland County
Sunbury, PA 17801

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

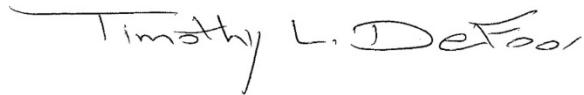
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General
November 8, 2023

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TREASURER
NORTHUMBERLAND 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.

Kevin Gilroy 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 August 1, 2022.

Sandra Brown served as Treasurer during the fishing and dog license period August 1, 2022 to December 31, 2022.

TREASURER
NORTHUMBERLAND 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
NORTHUMBERLAND 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	212	\$ 4,218.80
Junior	6	35.40
Landowner	2	7.80
Junior combination	22	195.80
Senior	29	374.10
Senior Lifetime Combo	11	1,109.90
Senior Lifetime Hunting	3	152.70
Military	36	75.40
Spring Turkey	14	292.60
Mentored Youth	12	22.80
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	139	2,210.10
Muzzleloaders - Resident and Non-resident	101	1,100.90
Antlerless deer		
Resident	12,274	72,416.60
Resident landowners	8	47.20
Non-resident	84	2,175.60
Armed forces	41	241.90
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	21	228.90
Bobcat	6	35.40
Fisher	3	17.70
Adult Pheasant	10	259.00
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	14	278.60
Senior resident	1	12.90
Migratory - Resident and Non-resident	29	84.10
Bear - Resident and Non-resident	140	2,226.00
DMAP - Resident and Non-resident	73	722.70
Replacements	36	212.40
Hunting & Trapping Digest	23	115.00
Totals	<u>13,392</u>	89,234.60
Disbursements to Game Commission		(88,995.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(239.00)</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
NORTHUMBERLAND 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	169	\$ 3,363.10
Junior	5	29.50
Landowner	1	3.90
Junior combination	24	213.60
Senior	26	335.40
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	36	72.40
Spring Turkey	11	229.90
Mentored Junior & Youth	11	20.90
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	131	2,092.90
Muzzleloaders - Resident and Non-resident	95	1,035.50
Antlerless deer		
Resident	13,196	77,856.40
Resident landowners	6	35.40
Non-resident	82	2,123.80
Armed forces	37	218.30
Disabled veterans	47	277.30
Elk - Antlered and Antlerless	21	228.90
Bobcat	3	17.70
Fisher	4	23.60
Adult Pheasant	10	259.00
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	17	338.30
Senior resident	1	12.90
Migratory - Resident and Non-resident	36	104.40
Bear - Resident and Non-resident	130	2,067.00
DMAP - Resident and Non-resident	75	742.50
Replacements	49	289.10
Totals	<u>14,236</u>	<u>92,929.90</u>
Disbursements to Game Commission		(92,698.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(231.00)</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
NORTHUMBERLAND 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	163	\$ 3,243.70
Junior	6	35.40
Landowner	1	3.90
Junior combination	15	133.50
Senior	27	348.30
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	3	152.70
Military	34	71.60
Spring Turkey	12	251.01
Mentored Junior & Youth	15	28.50
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	139	2,210.10
Muzzleloaders - Resident and Non-resident	88	959.20
Antlerless deer		
Resident	13,254	78,198.60
Resident landowners	6	35.40
Non-resident	89	2,305.10
Armed forces	35	206.50
Disabled veterans	47	277.30
Elk - Antlered and Antlerless	25	272.50
Bobcat	7	41.30
Fisher	5	29.50
Adult Pheasant	14	362.60
Furtaker		
Adult resident	18	358.20
Senior resident	2	25.80
Migratory - Resident and Non-resident	37	107.30
Bear - Resident and Non-resident	126	2,003.40
DMAP - Resident and Non-resident	87	861.30
Replacements	31	182.90
PGC Shooting Range Permit	1	30.97
Hunting & Trapping Digest	1	-
Totals	<u>14,295</u>	93,392.88
Disbursements to Game Commission		(93,170.88)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(222.00)</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
NORTHUMBERLAND 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	172	\$ 3,434.84
Junior	6	35.82
Landowner	3	11.91
Junior combination	16	143.52
Senior	27	350.19
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	4	403.88
Military	32	63.04
Reserves	1	1.97
Spring Turkey	10	209.70
Mentored Junior & Youth	17	37.49
Non-resident		
Adult	2	201.94
Archery - Resident and Non-resident	146	2,331.62
Muzzleloaders - Resident and Non-resident	83	910.51
Antlerless deer		
Resident	13,637	81,412.89
Resident landowners	7	41.79
Non-resident	103	2,674.91
Armed forces	30	179.10
Disabled veterans	56	334.32
Elk - Antlered and Antlerless	14	153.58
Bobcat	7	41.79
Fisher	6	35.82
Adult Pheasant	13	337.61
Federal Duck Stamp	2	55.94
Furtaker		
Adult resident	13	259.61
Senior resident	1	12.97
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	28	83.16
Bear - Resident and Non-resident	119	1,900.43
DMAP - Resident and Non-resident	75	772.75
Replacements	37	220.89
PGC Shooting Range Permit	2	61.94
Totals	<u>14,674</u>	<u>96,921.78</u>
Disbursements to Game Commission		(96,695.78)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(226.00)</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
NORTHUMBERLAND 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
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	22	-
Voluntary Youth	6	11.40
Replacements	2	11.80
Senior resident	14	152.60
One day resident	1	10.90
National Guard/Armed Forces	9	17.10
Disabled Veterans	16	17.10
Replacements	2	-
Non-resident	2	103.80
Replacements	1	5.90
Tourist		
Three day	1	25.90
Seven day	1	33.90
Senior lifetime	5	299.50
Replacements	4	23.60
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	7	104.30
Trout/Salmon Stamp	105	934.50
1 Year Trout/Salmon	31	275.90
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	2	81.80
PA Fishing Summary Booklet	18	36.00
Annual Fishing Button	3	27.00
Totals	<u>371</u>	<u>4,901.10</u>
Disbursements to Fish and Boat Commission		<u>(4,901.10)</u>
Balance due Fish and Boat Commission (County)		
per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County)		<u>-</u>
for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
NORTHUMBERLAND 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	62	\$ 1,357.80
3 Year Resident	1	63.90
5 Year Resident	2	211.80
Mentored Youth	6	-
Voluntary Youth	2	3.80
Senior resident	12	130.80
National Guard/Armed Forces	4	7.60
Disabled Veterans	15	9.50
Replacements	2	-
Non-resident	2	103.80
Senior lifetime	4	203.60
Replacements	1	5.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
5 Year Lake Erie and Trout/Salmon	2	141.80
Trout/Salmon Stamp	59	525.10
1 Year Trout/Salmon	14	124.60
5 Year Trout/Salmon	2	81.80
Annual Fishing Button	3	27.00
Totals	<u>195</u>	<u>3,028.60</u>
Disbursements to Fish and Boat Commission		<u>(3,028.60)</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
NORTHUMBERLAND 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	78	\$ 1,713.10
Mentored Youth	22	-
Voluntary Youth	1	1.97
Venomous Snake	2	30.97
Senior resident	14	153.58
National Guard/Armed Forces	4	7.88
Disabled Veterans	13	11.82
Replacements	4	-
Seven day	2	67.94
Senior lifetime	8	356.79
Replacements	5	29.85
Lake Erie And Trout/Salmon Combo Stamp	4	44.91
Trout/Salmon Stamp	106	950.26
3 Year Trout/Salmon	1	24.97
Voluntary Permits	2	21.94
Annual Fishing Button	3	27.00
Totals	<u>269</u>	<u>3,442.98</u>
Disbursements to Fish and Boat Commission		<u>(3,442.98)</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
NORTHUMBERLAND 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	71	\$ 1,559.87
Mentored Youth	26	-
Voluntary Youth	3	5.91
Venomous Snake	2	30.97
Replacements	3	17.91
Senior resident	18	197.46
National Guard/Armed Forces	6	11.82
Disabled Veterans	17	13.79
Replacements	4	-
Non-resident	2	103.94
Senior lifetime	14	713.58
Replacements	5	29.85
Lake Erie Stamp	3	26.91
Lake Erie And Trout/Salmon Combo Stamp	4	59.88
Trout/Salmon Stamp	110	986.70
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	1	40.97
Launch Permits	3	58.91
Annual Fishing Button	3	32.91
Totals	<u>297</u>	<u>3,941.32</u>
Disbursements to Fish and Boat Commission		<u>(3,941.32)</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
NORTHUMBERLAND 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	8,278	\$ 48,248.00
Senior citizen	3,119	11,411.00
Lifetime	<u>577</u>	<u>17,650.00</u>
Totals	<u><u>11,974</u></u>	77,309.00
Disbursements to Department of Agriculture		<u>(77,309.00)</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
NORTHUMBERLAND 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	7,437	\$ 43,573.00
Senior citizen	2,859	10,481.00
Lifetime	<u>539</u>	<u>16,030.00</u>
Totals	<u><u>10,835</u></u>	70,084.00
Disbursements to Department of Agriculture		<u>(70,084.00)</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
 NORTHUMBERLAND 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	7,001	\$ 41,183.00
Senior citizen	2,846	10,444.00
Lifetime	<u>590</u>	<u>17,660.00</u>
Totals	<u><u>10,437</u></u>	69,287.00
Disbursements to Department of Agriculture		<u>(69,287.00)</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
NORTHUMBERLAND 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>Amount Due Department of Agriculture</u>
Individual	6,363	\$ 37,249.00
Senior citizen	2,661	9,827.00
Lifetime	<u>599</u>	<u>17,630.00</u>
Totals	<u><u>9,623</u></u>	64,706.00
Disbursements to Department of Agriculture		<u>(64,708.00)</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 2022 to December 31 2022		<u><u>\$ (2.00)</u></u>

TREASURER
NORTHUMBERLAND 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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Sandra Brown
Treasurer

The Honorable Chris Grayson
Controller

The Honorable Samuel J. Schiccatano
Chairperson of the Board of Commissioners

Ms. Brenda Verner-Sterling
Chief of Licensing and Registration, Fish and Boat Commission

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.