

COMPLIANCE AUDIT

Treasurer

Berks County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2019

Fishing and Dog - January 1, 2016 to
December 31, 2019

October 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable A. Dennis Adams
Treasurer
Berks County
Reading, PA 19601

We have conducted a compliance audit of the Treasurer, Berks County, 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 Department of Revenue to allow the Department of Revenue to state and settle the County Office's account. 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 Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies 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 Office 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 Office, 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Office'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 Office'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 Office. We appreciate the courtesy extended by the Treasurer, Berks 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.



Eugene A. DePasquale
Auditor General

September 2, 2020

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TREASURER
BERKS COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2019 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.

A. Dennis Adams served as Treasurer during the hunting license period July 1, 2015 to June 30, 2019 and during the fishing and dog license period January 1, 2016 to December 31, 2019.

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
 BERKS COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	124	\$ 2,442.80
Junior combination	9	78.30
Senior	5	63.50
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Military	29	51.30
Mentored Youth	3	5.10
Archery - Resident and Non-resident	117	1,836.90
Muzzleloaders - Resident and Non-resident	32	342.40
Antlerless deer		
Resident	24,048	137,073.60
Non-resident	86	2,210.20
Armed forces	40	228.00
Disabled veterans	39	222.30
Elk - Antlered and Antlerless	2	21.40
Bobcat	2	11.40
Fisher	1	5.70
Federal Duck Stamp	4	108.80
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	55	148.50
Bear - Resident and Non-resident	34	533.80
DMAP - Resident and Non-resident	4	38.80
Replacements	66	376.20
Totals	<u>24,717</u>	<u>146,388.90</u>
Disbursements to Game Commission		(146,312.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(81.00)</u>
Balance due Game Commission (County) per settled reports		(4.70)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ (4.70)</u>

TREASURER
 BERKS 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	90	\$ 1,791.00
Junior	4	23.60
Junior combination	8	71.20
Senior Lifetime Combo	3	302.70
Military	18	37.20
Spring Turkey	5	104.50
Mentored Youth	6	11.40
Archery - Resident and Non-resident	91	1,446.90
Muzzleloaders - Resident and Non-resident	21	228.90
Antlerless deer		
Resident	25,167	148,485.30
Resident landowners	1	5.90
Non-resident	108	2,797.20
Armed forces	23	135.70
Disabled veterans	49	289.10
Elk - Antlered and Antlerless	4	43.60
Bobcat	1	5.90
Fisher	1	5.90
River Otter	1	5.90
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	9	179.10
Migratory - Resident and Non-resident	34	98.60
Bear - Resident and Non-resident	31	492.90
DMAP - Resident and Non-resident	3	29.70
Replacements	92	542.80
Totals	<u>25,773</u>	<u>157,217.20</u>
Disbursements to Game Commission		(157,143.00)
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		(10.80)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ (10.80)</u>

TREASURER
 BERKS 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	70	\$ 1,393.00
Junior	2	11.80
Junior combination	6	53.40
Senior	4	51.60
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	16	34.40
Spring Turkey	3	62.70
Mentored Youth	5	9.50
Archery - Resident and Non-resident	75	1,192.50
Muzzleloaders - Resident and Non-resident	27	294.30
Antlerless deer		
Resident	24,930	147,087.00
Non-resident	120	3,108.00
Armed forces	26	153.40
Disabled veterans	42	247.80
Elk - Antlered and Antlerless	5	54.50
Bobcat	4	23.60
Fisher	2	11.80
Adult Pheasant	21	543.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	7	139.30
Migratory - Resident and Non-resident	34	98.60
Bear - Resident and Non-resident	36	572.40
DMAP - Resident and Non-resident	4	39.60
Replacements	62	365.80
Hunting & Trapping Digest	35	175.00
Totals	<u>25,541</u>	<u>156,054.90</u>
Disbursements to Game Commission		(155,964.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(86.00)</u>
Balance due Game Commission (County) per settled reports		4.00
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ 4.00</u>

TREASURER
 BERKS 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	53	\$ 1,054.70
Junior	4	23.60
Junior combination	4	35.60
Senior	2	25.80
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	3	152.70
Military	19	43.10
Mentored Youth	3	5.70
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	65	1,033.50
Muzzleloaders - Resident and Non-resident	20	228.00
Antlerless deer		
Resident	26,762	157,895.80
Non-resident	127	3,289.30
Armed forces	18	106.20
Disabled veterans	42	247.80
Elk - Antlered and Antlerless	4	43.60
Bobcat	3	17.70
Fisher	3	17.70
Adult Pheasant	13	336.70
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	2	39.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	22	63.80
Bear - Resident and Non-resident	30	497.00
DMAP - Resident and Non-resident	6	59.40
Replacements	47	273.30
Hunting & Trapping Digest	21	105.00
Totals	<u>27,279</u>	<u>165,956.20</u>
Disbursements to Game Commission		(165,889.90)
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		(18.70)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ (18.70)</u>

TREASURER
 BERKS COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	59	\$ 1,282.50
3 Year Resident	2	127.40
Senior resident	8	85.80
Replacements	1	5.90
National Guard/Armed Forces	14	24.60
Disabled Veterans	23	5.50
Replacements	2	-
Non-resident	3	155.30
Senior lifetime	10	507.80
Lifetime Upgrade Card	6	64.40
Replacements	3	17.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.60
Trout/Salmon Stamp	51	445.10
1 Year Trout/Salmon	7	60.90
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Launch Permits	2	19.70
Annual Fishing Button	1	4.00
Totals	<u>196</u>	<u>2,901.60</u>
Disbursements to Fish and Boat Commission		<u>(2,731.20)</u>
Balance due Fish and Boat Commission (County) per settled reports		170.40
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ 170.40</u>

TREASURER
 BERKS 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	57	\$ 1,248.30
3 Year Resident	2	127.80
5 Year Resident	2	211.80
Mentored Youth	3	-
Replacements	1	5.90
Senior resident	8	87.20
National Guard/Armed Forces	14	26.60
Disabled Veterans	24	9.50
Replacements	4	-
Non-resident	2	103.80
Tourist		
Three day	1	25.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	3	32.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	60	534.00
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	4	163.60
Launch Permits	6	43.70
Annual Fishing Button	1	4.00
Totals	<u>204</u>	<u>2,943.60</u>
Disbursements to Fish and Boat Commission		<u>(2,943.60)</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
 BERKS 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	39	\$ 854.10
3 Year Resident	4	255.60
5 Year Resident	1	105.90
Mentored Youth	3	-
Senior resident	9	98.10
One day resident	1	10.90
National Guard/Armed Forces	5	9.50
Disabled Veterans	20	19.00
Replacements	3	-
Senior lifetime	7	356.30
Lifetime Upgrade Card	2	21.80
Multi Year Upgrade Card	1	10.90
Replacements	-	-
Lake Erie Stamp	1	6.00
Trout/Salmon Stamp	45	400.50
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	2	81.80
Launch Permits	6	59.70
Totals	<u>158</u>	<u>2,434.20</u>
Disbursements to Fish and Boat Commission		<u>(2,434.20)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 BERKS COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	21,249	\$ 118,125.00
Senior citizen	5,840	20,002.00
Lifetime	<u>2,293</u>	<u>68,900.00</u>
Totals	<u><u>29,382</u></u>	207,027.00
Disbursements to Department of Agriculture		<u>(207,027.00)</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, 2016 to December 31, 2016		<u><u>\$ -</u></u>

TREASURER
 BERKS 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	21,716	\$ 121,258.00
Senior citizen	5,816	20,028.00
Lifetime	<u>2,337</u>	<u>70,390.00</u>
Totals	<u>29,869</u>	211,676.00
Disbursements to Department of Agriculture		<u>(211,676.00)</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>

TREASURER
 BERKS 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	22,542	\$ 126,170.00
Senior citizen	6,111	21,105.00
Lifetime	<u>2,395</u>	<u>72,240.00</u>
Totals	<u><u>31,048</u></u>	219,515.00
Disbursements to Department of Agriculture		<u>(219,515.00)</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
 BERKS 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	19,650	\$ 109,856.00
Senior citizen	5,649	19,349.00
Lifetime	<u>2,262</u>	<u>66,960.00</u>
Totals	<u><u>27,561</u></u>	196,165.00
Disbursements to Department of Agriculture		<u>(196,165.00)</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
BERKS COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

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 A. Dennis Adams
Treasurer

The Honorable Sandra Graffius
Controller

The Honorable Christian Y. Leinbach
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.