

# COMPLIANCE AUDIT

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## Treasurer

Blair County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

Fishing and Dog - January 1, 2020 to  
December 31, 2023

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July 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable James R. Carothers  
Treasurer  
Blair County  
Hollidaysburg, PA 16648

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

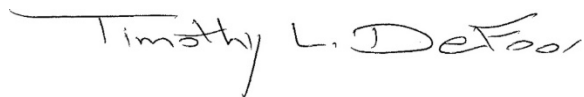
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor  
Auditor General  
July 10, 2024

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TREASURER  
BLAIR COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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 2019 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2020 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2020 through 2023 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. It does not reflect adjustments disclosed by our audit.

James R. Carothers served as Treasurer during the hunting license period July 1, 2019 to June 30, 2023 and during the fishing and dog license period January 1, 2020 to December 31, 2023.

TREASURER  
BLAIR COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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  
BLAIR 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	28	\$ 557.20
Junior	2	11.80
Junior combination	2	17.80
Senior	1	12.90
Senior Lifetime Combo	1	100.90
Military	34	76.60
Reserves	5	9.50
Spring Turkey	3	62.70
Mentored Junior & Youth	6	15.40
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	59	938.10
Muzzleloaders - Resident and Non-resident	31	337.90
Antlerless deer		
Resident	7,041	41,541.90
Non-resident	83	2,149.70
Armed forces	21	123.90
Disabled veterans	82	483.80
Elk - Antlered and Antlerless	8	87.20
Bobcat	4	23.60
Fisher	2	11.80
Adult Pheasant	5	129.50
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	4	11.60
Bear - Resident and Non-resident	33	544.70
DMAP - Resident and Non-resident	20	198.00
Replacements	28	165.20
Totals	<u>7,508</u>	<u>47,790.20</u>
Disbursements to Game Commission		(47,668.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(122.00)</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  
BLAIR 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	22	\$ 437.80
Junior	1	5.90
Junior combination	1	8.90
Senior	1	12.90
Senior Lifetime Hunting	2	101.80
Military	34	82.60
Spring Turkey	5	104.50
Mentored Junior & Youth	4	7.60
Non-resident		
Archery - Resident and Non-resident	59	938.10
Muzzleloaders - Resident and Non-resident	33	359.70
Antlerless deer		
Resident	10,038	59,224.20
Non-resident	106	2,745.40
Armed forces	21	123.90
Disabled veterans	82	483.80
Elk - Antlered and Antlerless	12	130.80
Bobcat	6	35.40
Fisher	2	11.80
Adult Pheasant	2	51.80
Federal Duck Stamp	1	27.40
Furtaker		
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	3	8.70
Bear - Resident and Non-resident	37	588.30
DMAP - Resident and Non-resident	9	89.10
Replacements	61	359.90
Hunting & Trapping Digest	3	-
Totals	<u>10,547</u>	<u>65,946.10</u>
Disbursements to Game Commission		(65,827.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(119.00)</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  
BLAIR 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	50	\$ 998.50
Junior	2	11.94
Junior combination	6	53.82
Senior	2	25.94
Senior Lifetime Hunting	1	50.97
Senior Lifetime Combo	1	100.97
Military	34	66.98
Reserves	2	3.94
Spring Turkey	4	83.88
Mentored Junior & Youth	4	7.88
Non-resident		
Adult	1	100.97
Archery - Resident and Non-resident	83	1,325.51
Muzzleloaders - Resident and Non-resident	46	504.62
Antlerless deer		
Resident	11,735	70,057.95
Non-resident	120	3,116.40
Armed forces	17	101.49
Disabled veterans	84	501.48
Elk - Antlered and Antlerless	13	142.61
Bobcat	7	41.79
Fisher	7	41.79
Adult Pheasant	9	233.73
Federal Duck Stamp	2	55.94
Furtaker		
Adult resident	3	59.91
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	7	20.79
Bear - Resident and Non-resident	49	782.53
DMAP - Resident and Non-resident	35	348.95
Replacements	32	191.04
Totals	<u>12,358</u>	<u>79,036.26</u>
Disbursements to Game Commission		(78,931.26)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(105.00)</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  
BLAIR COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	64	\$ 1,278.08
Junior	1	5.97
Landowner/Agriculture	2	1.94
Junior combination	2	17.94
Senior	3	38.91
Senior Lifetime Combo	1	100.97
Military	33	65.01
Spring Turkey	7	146.79
Mentored Junior & Youth	11	21.67
Non-resident		
Adult	2	201.94
Archery - Resident and Non-resident	85	1,367.45
Muzzleloaders - Resident and Non-resident	39	437.83
Antlerless deer		
Resident	12,395	73,998.15
Resident landowners	1	5.97
Non-resident	151	3,921.47
Armed forces	10	59.70
Disabled veterans	81	483.57
Elk - Antlered and Antlerless	7	76.79
Bobcat	8	47.76
Fisher	5	29.85
Adult Pheasant	10	259.70
Federal Duck Stamp	3	83.91
Furtaker		
Adult resident	5	99.85
Disabled veterans	3	5.91
Migratory - Resident and Non-resident	5	14.85
Bear - Resident and Non-resident	50	818.50
DMAP - Resident and Non-resident	10	99.70
Replacements	65	155.22
Totals	<u>13,059</u>	<u>83,845.40</u>
Disbursements to Game Commission		(83,760.37)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(85.03)</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, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER  
BLAIR 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	16	\$ 350.40
Senior resident	1	10.90
National Guard/Armed Forces	5	9.50
Disabled Veterans	20	22.80
Replacements	6	-
Senior lifetime	1	45.00
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	8	119.20
Trout/Salmon Stamp	19	169.10
1 Year Trout/Salmon	4	35.60
5 Year Trout/Salmon	1	40.90
Replacements	1	5.90
Annual Fishing Button	3	27.00
Totals	<u>87</u>	<u>848.10</u>
Disbursements to Fish and Boat Commission		<u>(848.10)</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  
BLAIR 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	14	\$ 307.37
Senior resident	1	10.90
National Guard/Armed Forces	2	3.94
Disabled Veterans	30	23.57
Replacements	11	-
Senior lifetime	3	152.91
Replacements	1	5.97
Lake Erie Stamp	1	8.97
Lake Erie And Trout/Salmon Combo Stamp	9	104.65
1 Year Lake Erie and Trout/Salmon	-	-
Trout/Salmon Stamp	23	206.10
3 Year Trout/Salmon	2	49.94
10 Year Trout/Salmon	1	80.97
Annual Fishing Button	1	9.00
Totals	<u>99</u>	<u>964.29</u>
Disbursements to Fish and Boat Commission		<u>(964.29)</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  
BLAIR 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	13	\$ 285.61
3 Year Resident	1	63.97
Replacements	2	11.94
Senior resident	4	43.88
Replacements	1	5.97
National Guard/Armed Forces	2	3.94
Disabled Veterans	27	25.61
Senior lifetime	2	101.94
Replacements	1	5.97
Lake Erie Stamp	3	23.94
Lake Erie And Trout/Salmon Combo Stamp	7	104.79
Trout/Salmon Stamp	17	152.49
3 Year Trout/Salmon	1	24.97
10 Year Trout/Salmon	1	80.97
Launch Permits	2	45.94
Totals	<u>84</u>	<u>981.93</u>
Disbursements to Fish and Boat Commission		<u>(981.93)</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  
BLAIR COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	16	\$ 384.02
Replacements	2	11.94
Senior resident	4	47.63
National Guard/Armed Forces	2	3.94
Disabled Veterans	31	31.52
Certifications	16	-
Replacements	4	-
Senior lifetime	4	303.88
Replacements	3	17.91
Lake Erie And Trout/Salmon Combo Stamp	7	119.79
Trout/Salmon Stamp	25	279.25
Launch Permits	3	38.91
Totals	<u>117</u>	<u>1,238.79</u>
Disbursements to Fish and Boat Commission		<u>(1,238.79)</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, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER  
 BLAIR 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	5,233	\$ 30,063.00
Senior citizen	2,155	7,689.00
Lifetime	<u>491</u>	<u>14,470.00</u>
Totals	<u><u>7,879</u></u>	52,222.00
Disbursements to Department of Agriculture		<u>(52,222.00)</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  
 BLAIR 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	5,195	\$ 29,767.00
Senior citizen	2,104	7,564.00
Lifetime	<u>555</u>	<u>16,690.00</u>
Totals	<u><u>7,854</u></u>	54,021.00
Disbursements to Department of Agriculture		<u>(54,021.00)</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  
BLAIR 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	4,697	\$ 26,929.00
Senior citizen	2,015	7,225.00
Lifetime	<u>580</u>	<u>17,160.00</u>
Totals	<u>7,292</u>	51,314.00
Disbursements to Department of Agriculture		<u>(51,314.00)</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>\$ -</u></u>

TREASURER  
 BLAIR COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,386	\$ 25,196.00
Senior citizen	1,986	7,114.40
Lifetime	<u>623</u>	<u>18,280.00</u>
Totals	<u><u>6,995</u></u>	50,590.40
Disbursements to Department of Agriculture		<u>(50,590.40)</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, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER  
BLAIR COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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 James R. Carothers**  
Treasurer

**The Honorable A.C. Stickel IV**  
Controller

**The Honorable David Kessler**  
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).