

COMPLIANCE AUDIT

Treasurer

Cambria County, Pennsylvania

For the Period

Hunting – July 1, 2016 to June 30, 2020

Fishing and Dog – January 1, 2017 to
December 31, 2020

July 2021



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 Lisa M. Kozorosky
Treasurer
Cambria County
Ebensburg, PA 15931

We have conducted a compliance audit of the Treasurer, Cambria County, Pennsylvania (County Officer), 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 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.

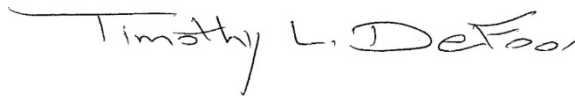
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General

June 30, 2021

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TREASURER
CAMBRIA COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2017 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2017 through 2020 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.

Lisa M. Kozorosky served as Treasurer during the hunting license period July 1, 2016 to June 30, 2020, and during the fishing and dog license period January 1, 2017 to December 31, 2020.

TREASURER
CAMBRIA COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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.

Audit Adjustment – Dog License Summary for the period January 1, 2017 to December 31, 2017

The \$2 audit adjustment represents a balance due the Department of Agriculture from the prior audit period of January 1, 2013 to December 31, 2016.

TREASURER
 CAMBRIA 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	79	\$ 1,572.10
Junior	4	23.60
Landowner	10	39.00
Junior combination	6	53.40
Senior	10	129.00
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	2	101.80
Military	81	167.90
Reserves	4	7.60
Spring Turkey	2	41.80
Mentored Youth	4	7.60
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	130	2,067.00
Muzzleloaders - Resident and Non-resident	74	806.60
Antlerless deer		
Resident	11,750	69,325.00
Resident landowners	20	118.00
Non-resident	128	3,315.20
Non-resident landowners	1	25.90
Armed forces	81	477.90
Disabled veterans	81	477.90
Elk - Antlered and Antlerless	10	109.00
Bobcat	5	29.50
Fisher	3	17.70
River Otter	1	5.90
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	8	159.20
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	25	397.50
DMAP - Resident and Non-resident	4	39.60
Replacements	58	342.20
Totals	<u>12,608</u>	<u>80,867.20</u>
Disbursements to Game Commission		(80,732.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(135.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
 CAMBRIA 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	72	\$ 1,432.80
Junior	5	29.50
Landowner	9	35.10
Junior combination	5	44.50
Senior	6	77.40
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	7	356.30
Military	51	117.90
Reserves	1	1.90
Spring Turkey	1	20.90
Mentored Youth	6	11.40
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	118	1,876.20
Muzzleloaders - Resident and Non-resident	56	620.40
Antlerless deer		
Resident	12,039	71,030.10
Resident landowners	25	147.50
Non-resident	128	3,315.20
Non-resident landowners	1	25.90
Armed forces	45	265.50
Disabled veterans	73	430.70
Elk - Antlered and Antlerless	6	65.40
Bobcat	2	11.80
Fisher	2	11.80
Adult Pheasant	12	310.80
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	6	119.40
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	23	365.70
DMAP - Resident and Non-resident	3	29.70
Replacements	68	397.20
Hunting & Trapping Digest	8	40.00
Totals	<u>12,804</u>	<u>82,344.40</u>
Disbursements to Game Commission		(82,208.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(136.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
 CAMBRIA 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	71	\$ 1,412.90
Junior	7	41.30
Landowner	12	46.80
Junior combination	6	53.40
Senior	8	103.20
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	49	113.10
Spring Turkey	2	41.80
Mentored Youth	8	15.20
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	98	1,558.20
Muzzleloaders - Resident and Non-resident	55	609.50
Antlerless deer		
Resident	14,245	84,045.50
Resident landowners	20	118.00
Non-resident	155	4,014.50
Non-resident landowners	1	25.90
Armed forces	48	283.20
Disabled veterans	84	495.60
Elk - Antlered and Antlerless	3	32.70
Bobcat	2	11.80
Fisher	3	17.70
Adult Pheasant	8	207.20
Furtaker		
Adult resident	4	79.60
Disabled veterans	5	14.50
Migratory - Resident and Non-resident	13	37.70
Bear - Resident and Non-resident	30	477.00
DMAP - Resident and Non-resident	3	29.70
Replacements	53	312.70
Hunting & Trapping Digest	6	30.00
Totals	<u>15,013</u>	<u>95,491.30</u>
Disbursements to Game Commission		(95,344.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(147.00)</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
 CAMBRIA 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	65	\$ 1,293.50
Junior	9	53.10
Landowner	10	39.00
Junior combination	4	35.60
Senior	4	51.60
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	5	254.50
Military	48	115.20
Reserves	1	1.90
Spring Turkey	2	41.80
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	3	302.70
Seven day	1	30.90
Archery - Resident and Non-resident	79	1,256.10
Muzzleloaders - Resident and Non-resident	47	512.30
Antlerless deer		
Resident	16,572	97,774.80
Resident landowners	15	88.50
Non-resident	206	5,335.40
Armed forces	37	218.30
Disabled veterans	78	460.20
Elk - Antlered and Antlerless	9	98.10
Bobcat	1	5.90
Fisher	2	11.80
Adult Pheasant	8	207.20
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	2	39.80
Disabled veterans	6	17.40
Migratory - Resident and Non-resident	7	20.30
Bear - Resident and Non-resident	26	413.40
DMAP - Resident and Non-resident	20	198.00
Replacements	61	359.90
PGC Shooting Range Permit	2	61.80
Totals	<u>17,341</u>	<u>109,667.90</u>
Disbursements to Game Commission		(109,532.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(135.00)</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
 CAMBRIA 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	51	\$ 1,095.00
3 Year Resident	1	63.90
Mentored Youth	1	-
Senior resident	3	32.70
National Guard/Armed Forces	10	19.00
Disabled Veterans	41	30.40
Replacements	3	-
Senior lifetime	21	1,068.90
Lifetime Upgrade Card	1	10.90
Replacements	3	17.70
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	10	149.00
Trout/Salmon Stamp	54	471.70
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Launch Permits	18	115.10
Annual Fishing Button	7	28.00
Totals	<u>243</u>	<u>3,401.60</u>
Disbursements to Fish and Boat Commission		<u>(3,401.60)</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
 CAMBRIA 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	48	\$ 1,051.20
Mentored Youth	2	-
Senior resident	6	65.40
National Guard/Armed Forces	10	19.00
Disabled Veterans	37	36.10
Replacements	4	-
Non-resident	1	51.90
Senior lifetime	7	446.30
Lifetime Upgrade Card	1	10.90
Replacements	6	35.40
Lake Erie Stamp	4	32.70
Lake Erie And Trout/Salmon Combo Stamp	14	208.60
Trout/Salmon Stamp	47	409.40
1 Year Trout/Salmon	12	109.80
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	1	40.90
Replacements	1	5.90
Launch Permits	20	143.00
Annual Fishing Button	10	40.00
Totals	<u>234</u>	<u>2,781.20</u>
Disbursements to Fish and Boat Commission		<u>(2,781.20)</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
 CAMBRIA 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	43	\$ 941.70
Mentored Youth	3	-
Voluntary Youth	4	7.60
Venomous Snake	1	30.90
Senior resident	4	43.60
National Guard/Armed Forces	11	20.90
Disabled Veterans	45	38.00
Replacements	13	-
Senior lifetime	19	967.10
Replacements	3	17.70
Lake Erie Stamp	8	48.00
Lake Erie And Trout/Salmon Combo Stamp	14	208.60
Trout/Salmon Stamp	47	418.30
1 Year Trout/Salmon	24	213.60
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	2	81.80
Voluntary Permits	2	21.80
Launch Permits	24	216.80
Timber Rattlesnake Tag	1	-
PA Fishing Summary Booklet	16	32.00
Annual Fishing Button	7	63.00
Totals	<u>294</u>	<u>3,446.10</u>
Disbursements to Fish and Boat Commission		<u>(3,446.10)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 CAMBRIA 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	30	\$ 657.00
3 Year Resident	1	63.90
Venomous Snake	1	30.90
Replacements	2	11.80
Senior resident	4	43.60
National Guard/Armed Forces	4	7.60
Prisoner of War		
Disabled Veterans	35	36.10
Replacements	8	-
Tourist		
Senior lifetime	8	407.20
Replacements	2	11.80
Lake Erie Stamp	3	23.80
Lake Erie And Trout/Salmon Combo Stamp	10	149.00
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	31	275.90
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Voluntary Permits	2	21.80
Launch Permits	24	226.80
Timber Rattlesnake Tag	1	-
Annual Fishing Button	4	36.00
Totals	<u>184</u>	<u>2,209.80</u>
Disbursements to Fish and Boat Commission		<u>(2,209.80)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 CAMBRIA 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>Department of Agriculture</u>
Individual	12,392	\$ 69,806.00
Senior citizen	4,846	17,262.00
Lifetime	<u>946</u>	<u>28,570.00</u>
Totals	<u><u>18,184</u></u>	115,638.00
Disbursements to Department of Agriculture		<u>(115,640.00)</u>
Balance due Department of Agriculture (County) per settled reports		(2.00)
Audit adjustments		<u>2.00</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ -</u></u>

TREASURER
 CAMBRIA 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>Department of Agriculture</u>
Individual	11,791	\$ 66,355.00
Senior citizen	4,839	17,265.00
Lifetime	<u>908</u>	<u>27,580.00</u>
Totals	<u><u>17,538</u></u>	111,200.00
Disbursements to Department of Agriculture		<u>(111,200.00)</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
 CAMBRIA 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	10,877	\$ 61,337.00
Senior citizen	4,476	15,838.00
Lifetime	<u>904</u>	<u>27,310.00</u>
Totals	<u>16,257</u>	104,485.00
Disbursements to Department of Agriculture		<u>(104,485.00)</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
 CAMBRIA 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	10,038	\$ 56,700.00
Senior citizen	4,233	14,895.00
Lifetime	<u>913</u>	<u>28,460.00</u>
Totals	<u>15,184</u>	100,055.00
Disbursements to Department of Agriculture		<u>(100,055.00)</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
CAMBRIA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

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 Lisa M. Kozorosky
Treasurer

The Honorable Ed Cernic, Jr.
Controller

The Honorable Thomas C. Chernisky
President 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.