

COMPLIANCE AUDIT

Treasurer

Centre County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2019

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

September 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable Richard A. Fornicola
Treasurer
Centre County
Bellefonte, PA 16823

We have conducted a compliance audit of the Treasurer, Centre 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 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, Centre 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 3, 2020

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2016 To June 30, 2017.....	3
For The License Period July 1, 2017 To June 30, 2018.....	4
For The License Period July 1, 2018 To June 30, 2019.....	5
Fishing License Sales:	
For The License Period January 1, 2016 To December 31, 2016.....	6
For The License Period January 1, 2017 To December 31, 2017.....	7
For The License Period January 1, 2018 To December 31, 2018.....	8
For The License Period January 1, 2019 To December 31, 2019.....	9
Dog License Sales:	
For The License Period January 1, 2016 To December 31, 2016.....	10
For The License Period January 1, 2017 To December 31, 2017.....	11
For The License Period January 1, 2018 To December 31, 2018.....	12
For The License Period January 1, 2019 To December 31, 2019.....	13
Report Distribution.....	14

TREASURER
CENTRE 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 2016 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2016 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. It does not reflect adjustments disclosed by our audit.

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

TREASURER
CENTRE 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 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
CENTRE 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	96	\$ 1,910.40
Junior	3	17.70
Landowner	2	7.80
Junior combination	11	97.90
Senior	7	90.30
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	6	305.40
Military	29	55.10
Reserves	2	3.80
Spring Turkey	3	62.70
Mentored Youth	2	3.80
Non-resident		
Archery - Resident and Non-resident	76	1,208.40
Muzzleloaders - Resident and Non-resident	50	545.00
Antlerless deer		
Resident	10,527	62,109.30
Resident landowners	19	112.10
Non-resident	133	3,444.70
Non-resident landowners	1	25.90
Armed forces	45	265.50
Disabled veterans	43	253.70
Elk - Antlered and Antlerless	12	130.80
Bobcat	7	41.30
Fisher	5	29.50
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	8	159.20
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	56	890.40
DMAP - Resident and Non-resident	33	326.70
Replacements	47	277.30
Totals	<u>11,243</u>	<u>72,774.70</u>
Disbursements to Game Commission		(72,643.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(138.00)</u>
Balance due Game Commission (County) per settled reports		(6.90)
Audit adjustments		<u>6.90</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
CENTRE 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	106	\$ 2,109.40
Junior	2	11.80
Landowner	4	15.60
Junior combination	16	142.40
Senior	7	90.30
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	1	50.90
Military	26	49.40
Reserves	3	5.70
Spring Turkey	3	62.70
Mentored Youth	5	9.50
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	75	1,202.50
Muzzleloaders - Resident and Non-resident	53	587.70
Antlerless deer		
Resident	10,742	63,377.80
Resident landowners	20	118.00
Non-resident	171	4,428.90
Non-resident landowners	1	25.90
Armed forces	35	206.50
Disabled veterans	41	241.90
Elk - Antlered and Antlerless	18	196.20
Bobcat	7	41.30
Fisher	5	29.50
Adult Pheasant	11	284.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	10	199.00
Disabled veterans	3	5.70
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	69	1,097.10
DMAP - Resident and Non-resident	31	306.90
Replacements	46	267.40
Hunting & Trapping Digest	9	45.00
Totals	<u>11,540</u>	<u>75,586.40</u>
Disbursements to Game Commission		(75,445.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.00)</u>
Balance due Game Commission (County) per settled reports		(7.10)
Audit adjustments		<u>7.10</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
CENTRE 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	114	\$ 2,268.60
Junior	1	5.90
Landowner	4	15.60
Junior combination	13	115.70
Senior	5	64.50
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	33	62.70
Reserves	4	7.60
Spring Turkey	4	83.60
Mentored Youth	3	5.70
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	88	1,399.20
Muzzleloaders - Resident and Non-resident	52	566.80
Antlerless deer		
Resident	11,394	67,224.60
Resident landowners	18	106.20
Non-resident	157	4,066.30
Non-resident landowners	1	25.90
Armed forces	42	247.80
Disabled veterans	49	289.10
Elk - Antlered and Antlerless	23	250.70
Bobcat	7	41.30
Fisher	4	23.60
Adult Pheasant	6	155.40
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	5	99.50
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	58	922.20
DMAP - Resident and Non-resident	34	336.60
Replacements	63	371.70
Hunting & Trapping Digest	3	15.00
Totals	<u>12,213</u>	<u>79,218.50</u>
Disbursements to Game Commission		(79,167.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(152.00)</u>
Balance due Game Commission (County) per settled reports		(101.40)
Audit adjustments		<u>101.40</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
CENTRE 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	44	\$ 955.40
3 Year Resident	3	191.10
Mentored Youth	3	-
Voluntary Youth	3	5.10
Replacements	2	11.60
Senior resident	3	32.30
Replacements	1	5.70
National Guard/Armed Forces	8	13.80
Disabled Veterans	11	2
Replacements	2	-
Non-resident	1	51.90
Tourist		
Three day	2	51.40
Senior lifetime	9	457.10
Replacements	1	5.70
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
Trout/Salmon Stamp	47	409.90
1 Year Trout/Salmon	13	113.90
3 Year Trout/Salmon	6	148.40
5 Year Trout/Salmon	1	40.70
10 Year Trout/Salmon	2	161.40
Annual Fishing Button	7	28.00
Totals	<u>175</u>	<u>2,773.30</u>
Disbursements to Fish and Boat Commission		<u>(2,773.30)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
CENTRE 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	46	\$ 1,007.40
Mentored Youth	2	-
Voluntary Youth	1	1.90
Senior resident	3	32.70
National Guard/Armed Forces	4	7.60
Disabled Veterans	21	21
Replacements	2	-
Tourist		
Three day	4	103.60
Senior lifetime	10	509.00
Replacements	3	17.70
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	55	489.50
1 Year Trout/Salmon	17	151.30
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	8	32.00
Totals	<u>185</u>	<u>2,515.90</u>
Disbursements to Fish and Boat Commission		<u>(2,515.90)</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
CENTRE 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	44	\$ 963.60
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	5	-
Voluntary Youth	2	3.80
Replacements	2	11.80
Senior resident	5	54.50
National Guard/Armed Forces	4	7.60
Disabled Veterans	23	17
Replacements	2	-
Non-resident	2	103.80
Senior lifetime	1	95.90
Lifetime Upgrade Card	1	10.90
Replacements	3	17.70
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	9	134.10
Trout/Salmon Stamp	49	436.10
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	5	20.00
Totals	<u>171</u>	<u>2,217.50</u>
Disbursements to Fish and Boat Commission		<u>(2,217.50)</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
CENTRE 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	63	\$ 1,379.70
3 Year Resident	1	63.90
Mentored Youth	5	-
Voluntary Youth	2	3.80
Replacements	1	5.90
Senior resident	4	43.60
National Guard/Armed Forces	4	7.60
Disabled Veterans	23	23
Replacements	8	-
Non-resident	2	103.80
Tourist		
Three day	1	25.90
Senior lifetime	5	254.50
Replacements	7	41.30
Lake Erie Stamp	2	14.90
Lake Erie And Trout/Salmon Combo Stamp	18	268.20
Trout/Salmon Stamp	58	516.20
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	4	99.60
Annual Fishing Button	5	45.00
Totals	<u>218</u>	<u>2,941.20</u>
Disbursements to Fish and Boat Commission		<u>(2,941.20)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 CENTRE 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	7,854	\$ 43,436.00
Senior citizen	2,404	8,246.00
Lifetime	<u>852</u>	<u>26,010.00</u>
Totals	<u><u>11,110</u></u>	77,692.00
Disbursements to Department of Agriculture		<u>(77,692.00)</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
 CENTRE 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	7,230	\$ 40,350.00
Senior citizen	2,259	7,743.00
Lifetime	<u>848</u>	<u>25,940.00</u>
Totals	<u><u>10,337</u></u>	74,033.00
Disbursements to Department of Agriculture		<u>(74,033.00)</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>\$ -</u></u>

TREASURER
CENTRE 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	8,383	\$ 46,879.00
Senior citizen	2,440	8,458.00
Lifetime	<u>1,081</u>	<u>32,910.00</u>
Totals	<u><u>11,904</u></u>	88,247.00
Disbursements to Department of Agriculture		<u>(88,247.00)</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
 CENTRE 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	6,630	\$ 37,128.00
Senior citizen	2,235	7,655.00
Lifetime	<u>988</u>	<u>30,030.00</u>
Totals	<u><u>9,853</u></u>	74,813.00
Disbursements to Department of Agriculture		<u>(74,813.00)</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
CENTRE COUNTY
REPORT DISTRIBUTION
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

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 Richard A. Fornicola
Treasurer

The Honorable Jason M. Moser
Controller

The Honorable Michael Pipe
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.