

COMPLIANCE AUDIT

Treasurer

Clinton County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

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

July 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Honorable Michelle Kunes
Treasurer
Clinton County
Lock Haven, PA 17745

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

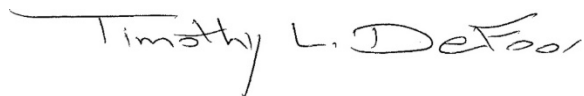
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

Timothy L. DeFoor
Auditor General
July 1, 2024

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TREASURER
CLINTON 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.

Michelle L. Kunes 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
CLINTON 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
CLINTON 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	237	\$ 4,716.30
Junior	7	41.30
Landowner	6	23.40
Junior combination	18	160.20
Senior	5	64.50
Senior Lifetime Combo	17	1,715.30
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	51	96.90
Reserves	1	1.90
Spring Turkey	14	292.60
Mentored Junior & Youth	9	21.10
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	198	3,158.20
Muzzleloaders - Resident and Non-resident	96	1,046.40
Antlerless deer		
Resident	6,974	41,146.60
Resident landowners	28	165.20
Non-resident	81	2,097.90
Armed forces	46	271.40
Disabled veterans	71	418.90
Elk - Antlered and Antlerless	54	588.60
Bobcat	24	141.60
Fisher	8	47.20
Adult Pheasant	13	336.70
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	18	358.20
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	238	3,864.20
DMAP - Resident and Non-resident	120	1,188.00
Replacements	51	300.90
Totals	<u>8,417</u>	63,305.80
Disbursements to Game Commission		(62,970.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(335.00)</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
CLINTON 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	201	\$ 3,999.90
Junior	5	29.50
Landowner	5	19.50
Junior combination	17	151.30
Senior	3	38.70
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	3	152.70
Military	48	91.27
Reserves	1	1.97
Spring Turkey	12	250.87
Mentored Junior & Youth	10	19.00
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	179	2,866.10
Muzzleloaders - Resident and Non-resident	82	893.80
Antlerless deer		
Resident	7,409	43,713.10
Resident landowners	24	141.60
Non-resident	79	2,046.10
Armed forces	54	318.60
Disabled veterans	71	418.90
Elk - Antlered and Antlerless	35	381.50
Bobcat	19	112.10
Fisher	13	76.70
Adult Pheasant	9	233.10
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	18	358.20
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	202	3,231.80
DMAP - Resident and Non-resident	111	1,098.90
Replacements	47	277.37
Hunting & Trapping Digest	2	-
Totals	<u>8,694</u>	<u>62,102.08</u>
Disbursements to Game Commission		(61,823.08)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(279.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
CLINTON 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	183	\$ 3,654.51
Junior	7	41.79
Landowner	3	11.91
Junior combination	17	152.49
Senior	4	51.88
Senior Lifetime Hunting	1	50.97
Senior Lifetime Combo	8	807.76
Military	41	80.77
Reserves	2	3.94
Spring Turkey	14	293.58
Mentored Junior & Youth	9	17.73
Non-resident		
Adult	4	403.88
Archery - Resident and Non-resident	152	2,437.44
Muzzleloaders - Resident and Non-resident	60	658.20
Antlerless deer		
Resident	7,569	45,186.93
Resident landowners	26	155.22
Non-resident	73	1,895.81
Armed forces	44	262.68
Disabled veterans	69	411.93
Elk - Antlered and Antlerless	34	372.98
Bobcat	11	65.67
Fisher	6	35.82
Adult Pheasant	7	181.79
Federal Duck Stamp	3	83.91
Furtaker		
Adult resident	14	279.58
Migratory - Resident and Non-resident	12	35.64
Bear - Resident and Non-resident	198	3,182.06
DMAP - Resident and Non-resident	110	1,096.70
Replacements	87	223.86
Totals	<u>8,768</u>	<u>62,137.43</u>
Disbursements to Game Commission		(61,873.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(264.03)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
CLINTON 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	211	\$ 4,213.67
Junior	6	35.82
Landowner/Agriculture	5	19.85
Junior combination	19	170.43
Senior	4	51.88
Senior Lifetime Hunting	6	305.82
Senior Lifetime Combo	6	605.82
Military	39	76.83
Spring Turkey	9	188.73
Mentored Junior & Youth	11	21.67
Hunting Heritage	1	1.97
Non-resident		
Adult	3	302.91
Archery - Resident and Non-resident	178	2,852.66
Muzzleloaders - Resident and Non-resident	82	899.54
Antlerless deer		
Resident	7,390	44,118.30
Resident landowners	22	131.34
Non-resident	75	1,947.75
Armed forces	34	202.98
Disabled veterans	78	465.66
Elk - Antlered and Antlerless	53	581.41
Bobcat	16	95.52
Fisher	8	47.76
Adult Pheasant	9	233.73
Federal Duck Stamp	4	111.88
Furtaker		
Adult resident	20	399.40
Senior resident	1	12.97
Migratory - Resident and Non-resident	17	50.49
Bear - Resident and Non-resident	201	3,229.97
DMAP - Resident and Non-resident	117	1,166.49
Replacements	87	209.89
Totals	<u>8,712</u>	<u>62,753.14</u>
Disbursements to Game Commission		(62,464.11)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(289.03)</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
CLINTON 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	64	\$ 1,401.60
5 Year Resident	1	105.90
Mentored Youth	1	-
Replacements	1	5.90
Senior resident	1	10.90
National Guard/Armed Forces	7	13.30
Disabled Veterans	25	11.40
Replacements	1	-
Non-resident	2	103.80
Senior lifetime	7	356.30
Replacements	1	5.90
Lake Erie Stamp	5	44.50
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	62	551.80
1 Year Trout/Salmon	22	195.80
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	5	45.00
Totals	<u>210</u>	<u>2,946.60</u>
Disbursements to Fish and Boat Commission		<u>(2,946.60)</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
CLINTON 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	51	\$ 1,119.63
Mentored Youth	3	-
Venomous Snake	6	92.91
Replacements	1	-
Senior resident	4	43.81
National Guard/Armed Forces	15	29.48
Disabled Veterans	30	9.78
Replacements	3	-
Non-resident	3	155.91
Senior lifetime	5	254.85
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	24	89.82
Trout/Salmon Stamp	69	617.88
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	1	24.97
Launch Permits	202	4,069.94
Annual Fishing Button	1	9.00
Totals	<u>422</u>	<u>6,547.72</u>
Disbursements to Fish and Boat Commission		<u>(6,547.72)</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, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
 CLINTON 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	28	\$ 615.16
3 Year Resident	1	63.97
5 Year Resident	1	105.97
Mentored Youth	3	-
Venomous Snake	2	30.97
Senior resident	4	43.88
National Guard/Armed Forces	9	17.73
Disabled Veterans	25	5.91
Replacements	4	-
Senior lifetime	6	305.82
Lake Erie And Trout/Salmon Combo Stamp	19	14.97
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	53	475.41
Launch Permits	175	3,399.75
Totals	<u>331</u>	<u>5,150.51</u>
Disbursements to Fish and Boat Commission		<u>(5,150.51)</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
CLINTON 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	43	\$ 1,044.71
Mentored Youth	2	-
Senior resident	4	47.63
Replacements	1	5.97
National Guard/Armed Forces	10	19.70
Disabled Veterans	39	27.58
Certifications	19	-
Replacements	1	-
Non-resident	3	167.91
Tourist		
Three day	2	56.94
Senior lifetime	3	227.91
Lake Erie And Trout/Salmon Combo Stamp	5	-
Trout/Salmon Stamp	79	891.13
Launch Permits	117	2,317.49
Annual Fishing Button	2	21.94
Totals	<u>330</u>	<u>4,828.91</u>
Disbursements to Fish and Boat Commission		<u>(4,828.91)</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
 CLINTON 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	1,965	\$ 11,457.00
Senior citizen	801	2,869.00
Lifetime	<u>364</u>	<u>10,880.00</u>
Totals	<u><u>3,130</u></u>	25,206.00
Disbursements to Department of Agriculture		<u>(25,206.00)</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
 CLINTON 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	1,527	\$ 9,113.00
Senior citizen	562	2,034.00
Lifetime	<u>321</u>	<u>9,230.00</u>
Totals	<u><u>2,410</u></u>	20,377.00
Disbursements to Department of Agriculture		<u>(20,377.00)</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
 CLINTON 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	1,348	\$ 8,078.00
Senior citizen	540	2,002.00
Lifetime	<u>364</u>	<u>10,680.00</u>
Totals	<u><u>2,252</u></u>	20,760.00
Disbursements to Department of Agriculture		<u>(20,760.00)</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
 CLINTON 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	1,247	\$ 7,459.00
Senior citizen	524	1,904.00
Lifetime	<u>377</u>	<u>10,970.00</u>
Totals	<u><u>2,148</u></u>	20,333.00
Disbursements to Department of Agriculture		<u>(20,333.00)</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, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER
CLINTON 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 Michelle Kunes
Treasurer

The Honorable James A. Russo
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.