

COMPLIANCE AUDIT

Treasurer

Clinton County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2019

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

November 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 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 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 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, Clinton 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

October 13, 2020

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TREASURER
CLINTON 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.

Michelle Kunes 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
CLINTON 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
CLINTON 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	299	\$ 5,950.10
Junior	8	47.20
Landowner	7	27.30
Junior combination	39	347.10
Senior	9	116.10
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	57	108.30
Reserves	6	11.40
Spring Turkey	13	271.70
Mentored Youth	12	22.80
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	209	3,333.10
Muzzleloaders - Resident and Non-resident	127	1,384.30
Antlerless deer		
Resident	5,541	32,691.90
Resident landowners	31	182.90
Non-resident	37	958.30
Armed forces	63	371.70
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	15	163.50
Bobcat	18	106.20
Fisher	9	53.10
River Otter	2	11.80
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	19	378.10
Senior resident	1	12.90
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	33	95.70
Bear - Resident and Non-resident	250	4,015.00
DMAP - Resident and Non-resident	126	1,247.40
Replacements	45	265.50
Totals	<u>7,063</u>	<u>54,716.20</u>
Disbursements to Game Commission		(54,350.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(373.00)</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
CLINTON 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	313	\$ 6,228.70
Junior	6	35.40
Landowner	7	27.30
Junior combination	42	373.80
Senior	6	77.40
Senior Lifetime Combo	19	1,917.10
Senior Lifetime Hunting	3	152.70
Military	52	98.80
Reserves	1	1.90
Spring Turkey	19	397.10
Mentored Youth	13	24.70
Non-resident		
Adult	5	504.50
Junior	1	40.90
Spring Turkey	1	40.90
Archery - Resident and Non-resident	215	3,428.50
Muzzleloaders - Resident and Non-resident	119	1,317.10
Antlerless deer		
Resident	5,824	34,361.60
Resident landowners	29	171.10
Non-resident	64	1,657.60
Armed forces	57	336.30
Disabled veterans	60	354.00
Elk - Antlered and Antlerless	21	228.90
Bobcat	21	123.90
Fisher	8	47.20
Adult Pheasant	14	362.60
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	27	78.30
Bear - Resident and Non-resident	263	4,221.70
DMAP - Resident and Non-resident	117	1,158.30
Replacements	45	265.50
Hunting & Trapping Digest	32	160.00
Totals	<u>7,420</u>	58,549.70
Disbursements to Game Commission		(58,222.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(363.00)</u>
Balance due Game Commission (County) per settled reports		(36.20)
Audit adjustments		<u>36.20</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
CLINTON 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	258	\$ 5,134.20
Junior	2	11.80
Landowner	6	23.40
Junior combination	31	275.90
Senior	4	51.60
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	41	77.90
Spring Turkey	17	355.30
Mentored Youth	11	20.90
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	183	2,919.70
Muzzleloaders - Resident and Non-resident	97	1,067.30
Antlerless deer		
Resident	6,508	38,397.20
Resident landowners	24	141.60
Non-resident	82	2,123.80
Armed forces	40	236.00
Disabled veterans	67	395.30
Elk - Antlered and Antlerless	32	348.80
Bobcat	18	106.20
Fisher	8	47.20
Adult Pheasant	10	259.00
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	10	199.00
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	220	3,518.00
DMAP - Resident and Non-resident	129	1,277.10
Replacements	59	344.10
Hunting & Trapping Digest	5	25.00
Totals	<u>7,914</u>	<u>59,559.10</u>
Disbursements to Game Commission		(59,221.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(345.00)</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, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
 CLINTON 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	74	\$ 1,606.40
3 Year Resident	1	63.70
Mentored Youth	2	-
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	28	50.20
Disabled Veterans	23	10.40
Replacements	2	-
Non-resident	2	103.40
Senior lifetime	13	705.10
Lifetime Upgrade Card	3	32.50
Replacements	5	28.90
Lake Erie Stamp	1	6.00
Trout/Salmon Stamp	97	846.10
1 Year Trout/Salmon	14	122.60
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	2	81.40
Annual Fishing Button	8	32.00
Totals	<u>279</u>	<u>3,740.50</u>
Disbursements to Fish and Boat Commission		<u>(3,740.50)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
CLINTON 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	70	\$ 1,533.00
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	1	1.90
Senior resident	5	54.50
National Guard/Armed Forces	32	60.80
Disabled Veterans	18	5.70
Replacements	2	-
Non-resident	2	103.80
Senior lifetime	8	407.20
Lifetime Upgrade Card	3	32.70
Replacements	2	11.80
Lake Erie Stamp	2	14.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	92	818.80
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	4	99.60
Annual Fishing Button	5	20.00
Totals	<u>266</u>	<u>3,524.70</u>
Disbursements to Fish and Boat Commission		<u>(3,524.70)</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
 CLINTON 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	71	\$ 1,554.90
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	2	3.80
Senior resident	4	43.60
National Guard/Armed Forces	21	39.90
Disabled Veterans	25	7.60
Non-resident	4	207.60
Senior lifetime	10	554.00
Lifetime Upgrade Card	4	43.60
Replacements	6	35.40
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	79	703.10
1 Year Trout/Salmon	19	169.10
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	3	122.70
Annual Fishing Button	8	32.00
Totals	<u>263</u>	<u>3,753.60</u>
Disbursements to Fish and Boat Commission		<u>(3,753.60)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 CLINTON 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	52	\$ 1,138.80
Mentored Youth	2	-
Venomous Snake	1	30.90
Senior resident	6	65.40
National Guard/Armed Forces	18	34.20
Disabled Veterans	25	13.30
Non-resident	3	155.70
Senior lifetime	10	509.00
Lifetime Upgrade Card	3	47.70
Replacements	1	5.90
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	66	587.40
1 Year Trout/Salmon	21	186.90
5 Year Trout/Salmon	2	81.80
Timber Rattlesnake Tag	1	-
Annual Fishing Button	3	27.00
Totals	<u>217</u>	<u>2,919.80</u>
Disbursements to Fish and Boat Commission		<u>(2,919.80)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 CLINTON 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	2,612	\$ 15,124.00
Senior citizen	897	3,203.00
Lifetime	<u>364</u>	<u>11,000.00</u>
Totals	<u><u>3,873</u></u>	29,327.00
Disbursements to Department of Agriculture		<u>(29,327.00)</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
 CLINTON 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	2,233	\$ 12,863.00
Senior citizen	859	3,103.00
Lifetime	<u>339</u>	<u>10,030.00</u>
Totals	<u><u>3,431</u></u>	25,996.00
Disbursements to Department of Agriculture		<u>(25,996.00)</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
 CLINTON 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	2,962	\$ 17,196.00
Senior citizen	972	3,480.00
Lifetime	<u>390</u>	<u>11,720.00</u>
Totals	<u><u>4,324</u></u>	32,396.00
Disbursements to Department of Agriculture		<u>(32,375.00)</u>
Balance due Department of Agriculture (County) per settled reports		21.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ 21.00</u></u>

TREASURER
 CLINTON 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	2,315	\$ 13,465.00
Senior citizen	889	3,187.00
Lifetime	<u>376</u>	<u>11,120.00</u>
Totals	<u><u>3,580</u></u>	27,772.00
Disbursements to Department of Agriculture		<u>(27,772.00)</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
CLINTON COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
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

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement procedures to ensure that all unissued tags are properly accounted for and maintained. In addition, we recommended that all documentation should be kept until audited by the Department of the Auditor General.

During our current audit, we noted that the office complied with our recommendation.

TREASURER
CLINTON 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 Michelle Kunes
Treasurer

The Honorable Miles Kessinger
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.