

COMPLIANCE AUDIT

Treasurer

Crawford County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2020

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

November 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 Christine Krzysiak
Treasurer
Crawford County
Meadville, PA 16335

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

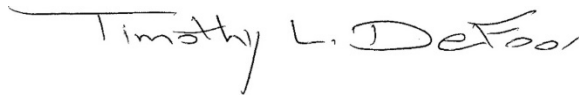
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported,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

October 13, 2021

Timothy L. DeFoor
Auditor General

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TREASURER
CRAWFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 2017 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.

Christine Krzysiak served as Treasurer during the hunting license period July 1, 2017 to June 30, 2020 and during the fishing and dog license period January 1, 2017 to December 31, 2020.

TREASURER
CRAWFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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.

TREASURER
CRAWFORD 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	13	76.70
Landowner	8	31.20
Junior combination	33	293.70
Senior	35	451.50
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	9	458.10
Senior Lifetime Upgrade Combo	2	101.80
Military	46	109.40
Spring Turkey	17	355.30
Mentored Youth	21	39.90
Non-resident		
Adult	15	1,513.50
Seven day	1	30.90
Archery - Resident and Non-resident	204	3,263.60
Muzzleloaders - Resident and Non-resident	102	1,121.80
Antlerless deer		
Resident	18,505	109,179.50
Resident landowners	92	542.80
Non-resident	688	17,819.20
Non-resident landowners	6	155.40
Armed forces	27	159.30
Disabled veterans	52	306.80
Elk - Antlered and Antlerless	8	87.20
Bobcat	5	29.50
Fisher	11	64.90
Adult Pheasant	20	518.00
Federal Duck Stamp	38	1,041.20
Furtaker		
Adult resident	23	457.70
Disabled veterans	9	26.10
Migratory - Resident and Non-resident	97	287.30
Bear - Resident and Non-resident	124	2,011.60
DMAP - Resident and Non-resident	14	138.60
Replacements	67	391.30
Hunting & Trapping Digest	64	320.00
Totals	<u>20,682</u>	148,924.20
Disbursements to Game Commission		(148,566.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(358.00)</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
CRAWFORD 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	419	\$ 8,338.10
Junior	15	88.50
Landowner	8	31.20
Junior combination	36	320.40
Senior	34	438.60
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	7	356.30
Senior Lifetime Upgrade Combo	1	50.90
Military	47	113.30
Spring Turkey	22	459.80
Mentored Youth	20	38.00
Non-resident		
Adult	19	1,917.10
Junior combination	3	152.70
Archery - Resident and Non-resident	251	4,020.90
Muzzleloaders - Resident and Non-resident	127	1,404.30
Antlerless deer		
Resident	19,086	112,607.40
Resident landowners	84	495.60
Non-resident	903	23,387.70
Non-resident landowners	6	155.40
Armed forces	30	177.00
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	11	119.90
Bobcat	9	53.10
Fisher	16	94.40
River Otter	1	5.90
Adult Pheasant	13	336.70
Federal Duck Stamp	28	767.20
Furtaker		
Adult resident	39	776.10
Senior resident	1	12.90
Disabled veterans	5	14.50
Migratory - Resident and Non-resident	85	246.50
Bear - Resident and Non-resident	150	2,445.00
DMAP - Resident and Non-resident	31	306.90
Replacements	84	495.60
Hunting & Trapping Digest	49	245.00
Totals	<u>21,709</u>	<u>162,210.00</u>
Disbursements to Game Commission		(161,814.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(396.00)</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
CRAWFORD 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	350	\$ 6,979.00
Junior	14	82.60
Landowner	8	31.20
Junior combination	42	373.80
Senior	33	425.70
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	50	120.00
Reserves	1	1.90
Spring Turkey	15	313.50
Mentored Junior & Youth	19	40.10
Non-resident		
Adult	18	1,816.20
Archery - Resident and Non-resident	246	3,941.40
Muzzleloaders - Resident and Non-resident	125	1,427.50
Antlerless deer		
Resident	18,977	111,964.30
Resident landowners	81	477.90
Non-resident	918	23,776.20
Non-resident landowners	6	155.40
Armed forces	30	177.00
Disabled veterans	65	383.50
Elk - Antlered and Antlerless	14	152.60
Bobcat	5	29.50
Fisher	18	106.20
River Otter	1	5.90
Adult Pheasant	18	466.20
Federal Duck Stamp	28	767.20
Furtaker		
Adult resident	26	517.40
Senior resident	1	12.90
Disabled veterans	7	20.30
Migratory - Resident and Non-resident	80	235.00
Bear - Resident and Non-resident	163	2,631.70
DMAP - Resident and Non-resident	36	356.40
Replacements	116	684.40
Totals	<u>21,529</u>	<u>159,989.10</u>
Disbursements to Game Commission		(159,608.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(381.00)</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
CRAWFORD 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	96	\$ 2,102.40
3 Year Resident	5	319.50
5 Year Resident	2	211.80
10 Year Resident	1	210.90
Mentored Youth	5	-
Voluntary Youth	1	1.90
Replacements	2	11.80
Senior resident	14	152.60
One day resident	7	76.30
National Guard/Armed Forces	1	1.90
Disabled Veterans	35	39.90
Replacements	2	5.90
Tourist		
One day	1	25.90
Senior lifetime	20	1,018.00
Replacements	8	47.20
Lake Erie Stamp	21	172.40
Lake Erie And Trout/Salmon Combo Stamp	41	610.90
3 Year Lake Erie and Trout/Salmon	2	85.80
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	13	115.70
1 Year Trout/Salmon	16	142.40
3 Year Trout/Salmon	2	49.80
Annual Fishing Button	5	20.00
Totals	<u>301</u>	<u>5,493.90</u>
Disbursements to Fish and Boat Commission		<u>(5,493.90)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER
CRAWFORD 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	115	\$ 2,518.50
3 Year Resident	2	127.80
Mentored Youth	1	-
Replacements	2	11.80
Senior resident	7	76.30
One day resident	9	98.10
Disabled Veterans	33	38.00
Replacements	3	-
Non-resident	1	51.90
Tourist		
Three day	1	25.90
Senior lifetime	18	865.30
Lifetime Upgrade Card	2	10.90
Replacements	8	47.20
Lake Erie Stamp	17	122.10
Lake Erie And Trout/Salmon Combo Stamp	50	745.00
Trout/Salmon Stamp	15	133.50
1 Year Trout/Salmon	13	106.80
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	3	12.00
Totals	<u>303</u>	<u>5,137.80</u>
Disbursements to Fish and Boat Commission		<u>(5,137.80)</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
CRAWFORD 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	99	\$ 2,168.10
3 Year Resident	4	255.60
5 Year Resident	3	317.70
Replacements	2	11.80
Senior resident	9	98.10
Replacements	1	5.90
One day resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	26	32.30
Replacements	5	-
Tourist		
Three day	1	25.90
Senior lifetime	18	916.20
Replacements	2	11.80
Lake Erie Stamp	17	122.30
Lake Erie And Trout/Salmon Combo Stamp	39	581.10
3 Year Lake Erie and Trout/Salmon	3	128.70
5 Year Lake Erie and Trout/Salmon	3	212.70
Trout/Salmon Stamp	17	151.30
1 Year Trout/Salmon	13	115.70
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Voluntary Permits	1	10.90
PA Fishing Summary Booklet	19	38.00
Annual Fishing Button	1	9.00
Totals	<u>287</u>	<u>5,347.70</u>
Disbursements to Fish and Boat Commission		<u>(5,347.70)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
CRAWFORD 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	59	\$ 1,308.10
3 Year Resident	2	127.80
5 Year Resident	3	317.70
Venomous Snake	1	30.90
Replacements	3	17.70
Senior resident	4	43.60
One day resident	3	32.70
National Guard/Armed Forces	1	1.90
Disabled Veterans	21	20.90
Replacements	3	-
Replacements	1	5.90
Tourist One day	2	51.80
Tourist Three day	2	51.80
Tourist Seven day	1	33.90
Senior lifetime	15	808.50
Lifetime Upgrade Card	1	15.90
Replacements	6	35.40
Lake Erie Stamp	18	151.50
Lake Erie And Trout/Salmon Combo Stamp	17	253.30
5 Year Lake Erie and Trout/Salmon	2	141.80
Trout/Salmon Stamp	11	97.90
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	3	122.70
Voluntary Permits	1	10.90
Timber Rattlesnake Tag	1	-
Annual Fishing Button	4	36.00
Totals	<u>193</u>	<u>3,805.80</u>
Disbursements to Fish and Boat Commission		<u>(3,805.80)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 CRAWFORD 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	7,192	\$ 41,746.00
Senior citizen	2,985	10,825.00
Lifetime	<u>494</u>	<u>15,570.00</u>
Totals	<u><u>10,671</u></u>	68,141.00
Disbursements to Department of Agriculture		<u>(68,141.00)</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
 CRAWFORD 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	6,662	\$ 38,510.00
Senior citizen	2,913	10,593.00
Lifetime	<u>459</u>	<u>14,230.00</u>
Totals	<u>10,034</u>	63,333.00
Disbursements to Department of Agriculture		<u>(63,333.00)</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, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 CRAWFORD 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	7,279	\$ 42,421.00
Senior citizen	3,034	11,054.00
Lifetime	<u>600</u>	<u>18,570.00</u>
Totals	<u><u>10,913</u></u>	72,045.00
Disbursements to Department of Agriculture		<u>(72,045.00)</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
 CRAWFORD 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	5,609	\$ 32,563.00
Senior citizen	2,497	8,887.00
Lifetime	<u>443</u>	<u>13,980.00</u>
Totals	<u><u>8,549</u></u>	55,430.00
Disbursements to Department of Agriculture		<u>(55,430.00)</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
CRAWFORD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 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 Christine Krzysiak
Treasurer

The Honorable Eric S. Henry
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.