

# COMPLIANCE AUDIT

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## Treasurer

Cumberland County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2019

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

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February 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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

The Honorable Kelly Neiderer  
Treasurer  
Cumberland County  
Carlisle, PA 17013

We have conducted a compliance audit of the Treasurer, Cumberland County, Pennsylvania, 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.

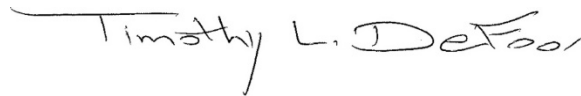
The County Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly 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, Cumberland 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.

January 26, 2021

Timothy L. DeFoor  
Auditor General

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TREASURER  
CUMBERLAND COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 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 2015 through 2019 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.

John C. Gross served as Treasurer during the hunting license period July 1, 2015 to June 30, 2019 and during 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  
 CUMBERLAND COUNTY  
 HUNTING LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	99	\$ 1,950.30
Junior	1	5.70
Landowner	1	3.70
Junior combination	8	69.60
Senior	5	63.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	1	50.70
Military	18	36.60
Reserves	1	1.70
Spring Turkey	2	41.40
Mentored Youth	6	10.20
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	64	1,004.80
Muzzleloaders - Resident and Non-resident	40	438.00
Antlerless deer		
Resident	9,719	55,398.30
Resident landowners	2	11.40
Non-resident	49	1,259.30
Armed forces	63	359.10
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	4	42.80
Furtaker		
Adult resident	6	118.20
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	28	75.60
Bear - Resident and Non-resident	26	408.20
DMAP - Resident and Non-resident	8	77.60
Replacements	55	313.50
Totals	<u>10,248</u>	<u>62,731.60</u>
Disbursements to Game Commission		(62,593.60)
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		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ -</u>

TREASURER  
CUMBERLAND 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	104	\$ 2,069.60
Junior	1	5.90
Junior combination	7	62.30
Senior	3	38.70
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	5	254.50
Military	14	34.60
Reserves	1	1.90
Spring Turkey	4	83.60
Mentored Youth	7	13.30
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	79	1,256.10
Muzzleloaders - Resident and Non-resident	47	522.30
Antlerless deer		
Resident	9,779	57,696.10
Resident landowners	2	11.80
Non-resident	45	1,165.50
Armed forces	73	430.70
Disabled veterans	34	200.60
Elk - Antlered and Antlerless	2	21.80
Bobcat	1	5.90
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	3	59.70
Migratory - Resident and Non-resident	43	124.70
Bear - Resident and Non-resident	32	508.80
DMAP - Resident and Non-resident	10	99.00
Replacements	35	206.50
Totals	<u>10,343</u>	<u>65,643.70</u>
Disbursements to Game Commission		(65,513.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(130.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER  
CUMBERLAND 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	100	\$ 1,990.00
Junior	4	23.60
Landowner	1	3.90
Junior combination	5	44.50
Senior	6	77.40
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	3	152.70
Military	26	62.40
Spring Turkey	5	104.50
Mentored Youth	3	5.70
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	93	1,478.70
Muzzleloaders - Resident and Non-resident	45	490.50
Antlerless deer		
Resident	10,319	60,882.10
Resident landowners	2	11.80
Non-resident	52	1,346.80
Armed forces	80	472.00
Disabled veterans	36	212.40
Elk - Antlered and Antlerless	8	87.20
Bobcat	2	11.80
Adult Pheasant	17	440.30
Federal Duck Stamp	8	219.20
Furtaker		
Adult resident	8	159.20
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	36	104.40
Bear - Resident and Non-resident	36	572.40
DMAP - Resident and Non-resident	13	128.70
Replacements	52	306.80
Hunting & Trapping Digest	6	30.00
Totals	<u>10,974</u>	<u>70,030.20</u>
Disbursements to Game Commission		(69,897.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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  
CUMBERLAND 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	93	\$ 1,850.70
Junior	3	17.70
Landowner	1	3.90
Junior combination	8	71.20
Senior	3	38.70
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Military	27	66.30
Spring Turkey	5	104.50
Mentored Youth	5	9.50
Non-resident		
Adult	1	100.90
Archery - Resident and Non-resident	78	1,240.20
Muzzleloaders - Resident and Non-resident	33	359.70
Antlerless deer		
Resident	10,416	61,454.40
Resident landowners	1	5.90
Non-resident	42	1,087.80
Armed forces	68	401.20
Disabled veterans	35	206.50
Elk - Antlered and Antlerless	3	32.70
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	6	119.40
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	27	78.30
Bear - Resident and Non-resident	39	620.10
DMAP - Resident and Non-resident	16	158.40
Replacements	39	230.10
Hunting & Trapping Digest	6	30.00
Totals	<u>10,986</u>	<u>69,443.50</u>
Disbursements to Game Commission		(69,318.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(125.00)</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  
CUMBERLAND 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	50	\$ 1,088.00
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Discount Resident	1	11.40
Mentored Youth	1	-
Senior resident	3	32.30
Discount Senior Resident	1	5.90
Disabled Veterans	15	7.00
Senior lifetime	6	304.80
Replacements	1	5.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.60
Trout/Salmon Stamp	44	385.60
1 Year Trout/Salmon	4	35.00
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
10 Year Trout/Salmon	1	80.90
Launch Permits	106	922.50
Annual Fishing Button	1	4.00
Totals	<u>240</u>	<u>3,147.50</u>
Disbursements to Fish and Boat Commission		<u>(3,147.50)</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  
 CUMBERLAND 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	43	\$ 941.70
3 Year Resident	2	127.80
Mentored Youth	5	-
Senior resident	2	21.80
National Guard/Armed Forces	3	5.70
Disabled Veterans	21	13.30
Replacements	2	-
Non-resident	1	51.90
Senior lifetime	-	45.00
Replacements	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	46	409.40
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	3	74.70
Launch Permits	84	755.80
Annual Fishing Button	1	4.00
Totals	<u>223</u>	<u>2,540.10</u>
Disbursements to Fish and Boat Commission		<u>(2,540.10)</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, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
 CUMBERLAND 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	38	\$ 832.20
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	1	-
Senior resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	29	24.70
Replacements	2	-
Tourist		
Three day	1	25.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	1	10.90
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
Trout/Salmon Stamp	41	364.90
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	3	122.70
Launch Permits	92	859.40
Annual Fishing Button	2	8.00
Totals	<u>232</u>	<u>2,989.50</u>
Disbursements to Fish and Boat Commission		<u>(2,989.50)</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  
CUMBERLAND 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	42	\$ 919.80
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Senior resident	2	21.80
Disabled Veterans	32	22.80
Replacements	3	-
Tourist		
Three day	1	25.90
Senior lifetime	7	356.30
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	44	391.60
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Launch Permits	76	836.20
Annual Fishing Button	1	9.00
Totals	<u>224</u>	<u>3,160.80</u>
 Disbursements to Fish and Boat Commission		 <u>(3,159.70)</u>
 Balance due Fish and Boat Commission (County) per settled reports		  1.10
 Audit adjustments		  <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		  <u>\$ 1.10</u>

TREASURER  
 CUMBERLAND 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	1,108	\$ 41,312.00
Senior citizen	231	8,090.00
Lifetime	<u>61</u>	<u>49,310.00</u>
Totals	<u><u>1,400</u></u>	98,712.00
Disbursements to Department of Agriculture		<u>(98,712.00)</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  
 CUMBERLAND 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	1,032	\$ 39,927.00
Senior citizen	225	7,904.00
Lifetime	<u>77</u>	<u>51,600.00</u>
Totals	<u><u>1,334</u></u>	99,431.00
Disbursements to Department of Agriculture		<u>(99,431.00)</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  
 CUMBERLAND 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	1,376	\$ 48,722.00
Senior citizen	247	8,696.00
Lifetime	<u>68</u>	<u>57,400.00</u>
Totals	<u><u>1,691</u></u>	114,818.00
Disbursements to Department of Agriculture		<u>(114,818.00)</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  
 CUMBERLAND 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	1,128	\$ 40,625.00
Senior citizen	244	7,865.00
Lifetime	<u>80</u>	<u>52,240.00</u>
Totals	<u><u>1,452</u></u>	100,730.00
Disbursements to Department of Agriculture		<u>(100,730.00)</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  
CUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 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 Kelly Neiderer**  
Treasurer

**The Honorable Alfred L. Whitcomb**  
Controller

**The Honorable Gary Eichelberger**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).