

COMPLIANCE AUDIT

Treasurer

Lebanon County, Pennsylvania

For the Period

Hunting – July 1, 2016 to June 30, 2019

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

December 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 Sallie A. Neuin
Treasurer
Lebanon County
Lebanon, PA 17042

We have conducted a compliance audit of the Treasurer, Lebanon 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, Lebanon 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

November 6, 2020

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TREASURER
LEBANON 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 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 2015 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 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.

Sallie A. Neuin 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
LEBANON 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
LEBANON 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	\$ 1,924.40
Junior	1	5.90
Junior combination	8	71.20
Senior	4	51.60
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	2	101.80
Military	38	79.20
Spring Turkey	3	62.70
Mentored Youth	7	13.30
Archery - Resident and Non-resident	101	1,605.90
Muzzleloaders - Resident and Non-resident	38	429.20
Antlerless deer		
Resident	7,967	47,005.30
Non-resident	26	673.40
Armed forces	144	849.60
Disabled veterans	31	182.90
Elk - Antlered and Antlerless	10	109.00
Bobcat	10	59.00
Fisher	3	17.70
River Otter	1	5.90
Federal Duck Stamp	17	465.80
Furtaker		
Adult resident	6	119.40
Migratory - Resident and Non-resident	65	188.50
Bear - Resident and Non-resident	75	1,192.50
DMAP - Resident and Non-resident	32	328.80
Replacements	84	495.60
Donations for the Game Commission	1	5.00
Totals	<u>8,779</u>	56,801.70
Disbursements to Game Commission		(56,646.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(155.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
LEBANON 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	87	\$ 1,731.30
Junior	4	23.60
Junior combination	6	53.40
Senior	2	25.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	33	73.70
Spring Turkey	5	104.50
Mentored Youth	5	9.50
Archery - Resident and Non-resident	99	1,584.10
Muzzleloaders - Resident and Non-resident	46	501.40
Antlerless deer		
Resident	8,700	51,330.00
Non-resident	30	777.00
Armed forces	120	708.00
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	6	65.40
Bobcat	11	64.90
Fisher	2	11.80
River Otter	2	11.80
Adult Pheasant	10	259.00
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	5	99.50
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	40	116.00
Bear - Resident and Non-resident	74	1,176.60
DMAP - Resident and Non-resident	29	287.10
Replacements	68	401.20
Hunting & Trapping Digest	43	215.00
Totals	<u>9,482</u>	60,742.60
Disbursements to Game Commission		(60,591.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(150.90)</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
LEBANON 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	86	\$ 1,711.40
Junior	3	17.70
Junior combination	5	44.50
Senior	2	25.80
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	24	53.60
Spring Turkey	9	188.10
Mentored Youth	4	7.60
Archery - Resident and Non-resident	93	1,478.70
Muzzleloaders - Resident and Non-resident	41	446.90
Antlerless deer		
Resident	8,516	50,244.40
Non-resident	32	828.80
Armed forces	100	590.00
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	12	130.80
Bobcat	14	82.60
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	13	336.70
Federal Duck Stamp	12	328.80
Furtaker		
Adult resident	8	159.20
Migratory - Resident and Non-resident	35	101.50
Bear - Resident and Non-resident	64	1,017.60
DMAP - Resident and Non-resident	31	306.90
Replacements	26	153.40
Hunting & Trapping Digest	36	180.00
Totals	<u>9,212</u>	58,941.40
Disbursements to Game Commission		(58,787.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(154.00)</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
LEBANON 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	31	\$ 705.10
3 Year Resident	2	127.40
Mentored Youth	2	-
Replacements	2	11.80
Senior resident	9	96.30
National Guard/Armed Forces	6	10.60
Reduced Disabled Veterans	5	8.90
Non-resident	3	79.20
Tourist		
Seven day	2	67.80
Senior lifetime	11	602.90
Lifetime Upgrade Card	6	65.00
Replacements	5	29.10
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	29	253.10
1 Year Trout/Salmon	16	139.40
3 Year Trout/Salmon	4	98.80
Boat Launch Permit	2	11.70
Annual Fishing Button	6	24.00
Totals	<u>144</u>	<u>2,366.50</u>
Disbursements to Fish and Boat Commission		<u>(2,366.50)</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
LEBANON 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	26	\$ 569.40
3 Year Resident	2	127.80
Voluntary Youth	3	5.70
Senior resident	7	76.30
National Guard/Armed Forces	5	5.50
Replacements	1	5.90
Reduced Disabled Veterans	8	15.20
Non-resident	1	51.90
Senior lifetime	13	661.70
Lifetime Upgrade Card	4	43.60
Replacements	4	23.60
Trout/Salmon Stamp	35	311.50
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	4	163.60
Annual Fishing Button	4	16.00
Totals	<u>132</u>	<u>2,275.20</u>
Disbursements to Fish and Boat Commission		<u>(2,275.20)</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
LEBANON 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	37	\$ 810.30
Voluntary Youth	2	3.80
Senior resident	6	65.40
National Guard/Armed Forces	6	11.40
Reduced Disabled Veterans	12	22.80
Senior lifetime	8	452.20
Lifetime Upgrade Card	4	43.60
Multi Year Upgrade Card	1	10.90
Replacements	3	17.70
Trout/Salmon Stamp	52	462.80
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	5	204.50
Boat Launch Permit	4	31.80
Annual Fishing Button	3	12.00
Totals	<u>151</u>	<u>2,236.40</u>
Disbursements to Fish and Boat Commission		<u>(2,236.40)</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
LEBANON 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	30	\$ 657.00
Senior resident	4	43.60
Replacements	1	5.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	24	15.20
Replacements	5	-
Senior lifetime	8	407.20
Lifetime Upgrade Card	1	15.90
Replacements	2	11.80
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	32	284.80
1 Year Trout/Salmon	7	62.30
5 Year Trout/Salmon	1	40.90
Voluntary Permits	1	10.90
Launch Permits	10	74.50
PA Fish Summary Booklet	10	20.00
Annual Fishing Button	2	18.00
Totals	<u>143</u>	<u>1,694.60</u>
Disbursements to Fish and Boat Commission		<u>(1,766.20)</u>
Balance due Fish and Boat Commission (County) per settled reports		(71.60)
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ (71.60)</u>

TREASURER
LEBANON 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	9,738	\$ 54,585.00
Senior citizen	2,624	8,847.00
Lifetime	<u>930</u>	<u>27,330.00</u>
Totals	<u><u>13,292</u></u>	90,762.00
Disbursements to Department of Agriculture		<u>(90,762.00)</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
 LEBANON 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	9,901	\$ 55,911.00
Senior citizen	2,614	8,865.00
Lifetime	<u>967</u>	<u>28,830.00</u>
Totals	<u>13,482</u>	93,606.00
Disbursements to Department of Agriculture		<u>(93,643.50)</u>
Balance due Department of Agriculture (County) per settled reports		(37.50)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ (37.50)</u>

TREASURER
 LEBANON 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	10,786	\$ 61,157.00
Senior citizen	2,741	9,347.00
Lifetime	<u>1,096</u>	<u>32,380.00</u>
Totals	<u><u>14,623</u></u>	102,884.00
Disbursements to Department of Agriculture		<u>(102,890.50)</u>
Balance due Department of Agriculture (County) per settled reports		(6.50)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to Decemeber 31, 2018		<u><u>\$ (6.50)</u></u>

TREASURER
LEBANON 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	9,585	\$ 54,485.00
Senior citizen	2,651	9,006.00
Lifetime	<u>1,006</u>	<u>29,730.00</u>
Totals	<u><u>13,242</u></u>	93,221.00
Disbursements to Department of Agriculture		<u>(93,221.00)</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 Decemeber 31, 2019		<u><u>\$ -</u></u>

TREASURER
LEBANON 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

Mr. John Howard
Chief Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Sallie A. Neuin
Treasurer

The Honorable Robert M. Mettley
Controller

The Honorable Robert J. Phillips
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.