

COMPLIANCE AUDIT

Treasurer

Lycoming 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 Cindy S. Newcomer
Treasurer
Lycoming County
Williamsport, PA 17701

We have conducted a compliance audit of the Treasurer, Lycoming 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 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 periods 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, Lycoming 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 16, 2020

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TREASURER
LYCOMING 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.

Connie L. Rupert 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
LYCOMING 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
 LYCOMING 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	164	\$ 3,263.60
Junior	8	47.20
Junior combination	9	80.10
Senior	4	51.60
Senior Lifetime Combo	8	807.20
Military	27	61.30
Spring Turkey	10	209.00
Mentored Youth	13	24.70
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	139	2,230.10
Muzzleloaders - Resident and Non-resident	77	839.30
Antlerless deer		
Resident	10,738	63,354.20
Resident landowners	1	5.90
Non-resident	129	3,341.10
Armed forces	30	177.00
Disabled veterans	57	336.30
Elk - Antlered and Antlerless	11	119.90
Bobcat	15	88.50
Fisher	4	23.60
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	12	238.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	19	55.10
Bear - Resident and Non-resident	122	1,959.80
DMAP - Resident and Non-resident	24	237.60
Replacements	45	265.50
Totals	<u>11,679</u>	<u>78,590.10</u>
Disbursements to Game Commission		(78,419.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(171.00)</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
 LYCOMING 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	151	\$ 3,004.90
Junior	6	35.40
Junior combination	11	97.90
Senior	9	116.10
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	5	254.50
Military	33	78.70
Spring Turkey	15	313.50
Mentored Youth	16	30.40
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	146	2,331.40
Muzzleloaders - Resident and Non-resident	87	948.30
Antlerless deer		
Resident	11,478	67,720.20
Resident landowners	3	17.70
Non-resident	162	4,195.80
Armed forces	24	141.60
Disabled veterans	58	342.20
Elk - Antlered and Antlerless	9	98.10
Bobcat	18	106.20
Fisher	6	35.40
Adult Pheasant	17	440.30
Federal Duck Stamp	7	191.80
Furtaker		
Adult resident	14	278.60
Disabled veterans	5	14.50
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	129	2,071.10
DMAP - Resident and Non-resident	17	168.30
Replacements	61	359.90
Hunting & Trapping Digest	26	130.00
Totals	<u>12,550</u>	<u>84,708.10</u>
Disbursements to Game Commission		(84,524.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.00)</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
 LYCOMING 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	163	\$ 3,243.70
Junior	6	35.40
Junior combination	15	133.50
Senior	8	103.20
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Military	29	75.10
Spring Turkey	18	376.20
Mentored Youth	11	20.90
Non-resident		
Adult	4	403.60
Junior combination	1	50.90
Archery - Resident and Non-resident	166	2,649.40
Muzzleloaders - Resident and Non-resident	86	937.40
Antlerless deer		
Resident	12,540	73,986.00
Resident landowners	1	5.90
Non-resident	206	5,335.40
Armed forces	19	112.10
Disabled veterans	62	365.80
Elk - Antlered and Antlerless	17	185.30
Bobcat	14	82.60
Fisher	4	23.60
Adult Pheasant	14	362.60
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	12	238.80
Disabled veterans	6	17.40
Migratory - Resident and Non-resident	31	89.90
Bear - Resident and Non-resident	131	2,082.90
DMAP - Resident and Non-resident	15	148.50
Replacements	86	507.40
Hunting & Trapping Digest	38	190.00
Totals	<u>13,719</u>	<u>92,616.40</u>
Disbursements to Game Commission		(92,412.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(204.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
 LYCOMING 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	77	\$ 1,673.70
3 Year Resident	3	191.10
5 Year Resident	1	105.70
Senior resident	3	32.10
One day resident	1	10.90
National Guard/Armed Forces	1	1.70
Disabled Veterans	24	15.30
Replacements	3	-
Non-resident	2	103.40
Tourist		
One day	2	51.80
Senior lifetime	5	298.50
Lifetime Upgrade Card	10	107.20
Replacements	3	17.10
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	74	645.20
1 Year Trout/Salmon	3	26.30
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	2	81.40
10 Year Trout/Salmon	2	161.40
Annual Fishing Button	14	56.00
Totals	<u>237</u>	<u>3,694.30</u>
Disbursements to Fish and Boat Commission		<u>(3,694.30)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
 LYCOMING 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	83	\$ 1,817.70
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	2	-
Voluntary Youth	1	1.90
Senior resident	6	65.40
One day resident	1	10.90
Disabled Veterans	39	20.90
Replacements	4	-
Non-resident	1	51.90
5 Year Non-resident	1	255.90
Tourist		
Three day	2	51.80
Senior lifetime	9	503.10
Lifetime Upgrade Card	8	87.20
Replacements	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
1 Year Lake Erie and Trout/Salmon	1	14.90
Trout/Salmon Stamp	73	640.80
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	2	81.80
Annual Fishing Button	21	84.00
Totals	<u>269</u>	<u>4,070.70</u>
Disbursements to Fish and Boat Commission		<u>(4,070.70)</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
 LYCOMING 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	107	\$ 2,343.30
3 Year Resident	3	191.70
10 Year Resident	2	421.80
Mentored Youth	2	-
Voluntary Youth	3	5.70
Replacements	2	11.80
Senior resident	10	109.00
National Guard/Armed Forces	1	1.90
Disabled Veterans	29	24.70
Replacements	3	5.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	7	76.30
Replacements	5	29.50
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
10 Year Lake Erie and Trout/Salmon	1	140.90
Trout/Salmon Stamp	96	854.40
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	3	74.70
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	16	69.00
Totals	<u>306</u>	<u>4,881.00</u>
Disbursements to Fish and Boat Commission		<u>(4,881.00)</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
 LYCOMING 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	76	\$ 1,664.40
3 Year Resident	1	63.90
Voluntary Youth	3	5.70
Senior resident	10	109.00
One day resident	1	10.90
Disabled Veterans	43	24.70
Replacements	5	-
Senior lifetime	8	407.20
Lifetime Upgrade Card	1	15.90
Replacements	2	11.80
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	75	667.50
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	1	24.90
Voluntary Permits	1	25.90
PA Fishing Summary Booklet	30	60.00
Annual Fishing Button	11	99.00
Totals	<u>289</u>	<u>3,435.70</u>
Disbursements to Fish and Boat Commission		<u>(3,435.70)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 LYCOMING 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	5,906	\$ 33,806.00
Senior citizen	2,537	8,921.00
Lifetime	<u>869</u>	<u>26,130.00</u>
Totals	<u><u>9,312</u></u>	68,857.00
Disbursements to Department of Agriculture		<u>(68,857.00)</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
 LYCOMING 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	5,949	\$ 34,301.00
Senior citizen	2,436	8,554.00
Lifetime	<u>850</u>	<u>25,710.00</u>
Totals	<u><u>9,235</u></u>	68,565.00
Disbursements to Department of Agriculture		<u>(68,565.00)</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
 LYCOMING 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	7,514	\$ 43,538.00
Senior citizen	2,957	10,561.00
Lifetime	<u>963</u>	<u>29,150.00</u>
Totals	<u>11,434</u>	83,249.00
Disbursements to Department of Agriculture		<u>(83,249.00)</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
 LYCOMING 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	5,607	\$ 32,483.00
Senior citizen	2,484	8,872.00
Lifetime	<u>920</u>	<u>27,350.00</u>
Totals	<u><u>9,011</u></u>	68,705.00
Disbursements to Department of Agriculture		<u>(68,705.00)</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
LYCOMING 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 Cindy S. Newcomer
Treasurer

The Honorable Krista B. Rogers
Controller

The Honorable Scott L. Metzger
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.