

COMPLIANCE AUDIT

Treasurer

Tioga County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2019

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

February 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 Kera Hackett
Treasurer
Tioga County
Wellsboro, PA 16901

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

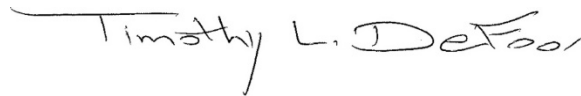
The County Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the County Office complies with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly 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, Tioga 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 11, 2021

Timothy L. DeFoor
Auditor General

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TREASURER
TIOGA COUNTY
BACKGROUND
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND
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. It does not reflect adjustments disclosed by our audit.

Kera Hackett 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
TIOGA COUNTY
BACKGROUND
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND
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.

Audit Adjustment - Hunting License Sales for the Period July 1, 2016 to June 30, 2017.

The \$222.10 adjustment represents reimbursement for the cost of Doe licenses that were issued incorrectly.

TREASURER
TIOGA 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	52	\$ 1,034.80
Junior	3	17.70
Junior combination	9	80.10
Senior	7	90.30
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	18	34.20
Spring Turkey	5	104.50
Mentored Youth	5	9.50
Non-resident		
Adult	3	302.70
Seven day	4	123.60
Archery - Resident and Non-resident	48	773.20
Muzzleloaders - Resident and Non-resident	31	347.90
Antlerless deer		
Resident	7,895	46,580.50
Resident landowners	14	82.60
Non-resident	609	15,773.10
Armed forces	9	53.10
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	4	43.60
Bobcat	7	41.30
Fisher	2	11.80
River Otter	1	5.90
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	3	59.70
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	14	43.60
Bear - Resident and Non-resident	59	958.10
DMAP - Resident and Non-resident	22	317.80
Replacements	32	188.80
Totals	<u>8,919</u>	<u>68,117.60</u>
Disbursements to Game Commission		(68,178.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(161.00)</u>
Balance due Game Commission (County) per settled reports		(222.10)
Audit adjustments		<u>222.10</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER
TIOGA 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	49	\$ 975.10
Junior	1	5.90
Junior combination	13	115.70
Senior	5	64.50
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	21	39.90
Spring Turkey	3	62.70
Mentored Youth	5	9.50
Non-resident		
Adult	7	706.30
Seven day	5	154.50
Archery - Resident and Non-resident	51	810.90
Muzzleloaders - Resident and Non-resident	36	402.40
Antlerless deer		
Resident	9,362	55,235.80
Resident landowners	10	59.00
Non-resident	752	19,476.80
Armed forces	16	94.40
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	5	54.50
Bobcat	3	17.70
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	6	155.40
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	14	46.60
Bear - Resident and Non-resident	64	1,057.60
DMAP - Resident and Non-resident	20	248.00
Replacements	45	265.50
Hunting & Trapping Digest	23	115.00
Totals	<u>10,580</u>	<u>80,767.80</u>
Disbursements to Game Commission		(80,602.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(165.00)</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
TIOGA 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	41	\$ 815.90
Junior	2	11.80
Junior combination	7	62.30
Senior	4	51.60
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	12	22.80
Reserves	1	1.90
Spring Turkey	4	83.60
Mentored Youth	3	5.70
Non-resident		
Adult	5	504.50
Seven day	3	92.70
Archery - Resident and Non-resident	42	697.80
Muzzleloaders - Resident and Non-resident	23	270.70
Antlerless deer		
Resident	10,078	59,460.20
Resident landowners	7	41.30
Non-resident	782	20,253.80
Non-resident landowners	1	25.90
Armed forces	7	41.30
Disabled veterans	47	277.30
Elk - Antlered and Antlerless	7	76.30
Bobcat	2	11.80
Fisher	1	5.90
Adult Pheasant	2	51.80
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	2	39.80
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	15	49.50
Bear - Resident and Non-resident	57	986.30
DMAP - Resident and Non-resident	13	228.70
Replacements	51	292.90
Hunting & Trapping Digest	12	60.00
Totals	<u>11,236</u>	<u>84,806.10</u>
Disbursements to Game Commission		(84,667.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(142.00)</u>
Balance due Game Commission (County) per settled reports		(3.10)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ (3.10)</u>

TREASURER
TIOGA 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	20	\$ 434.40
3 Year Resident	2	127.40
Discount Resident	1	11.40
Mentored Youth	2	-
Voluntary Youth	1	1.70
Senior resident	3	32.10
Disabled Veterans	13	1.70
Replacements	1	-
Non-resident	2	103.40
Tourist		
Three day	4	103.60
Senior lifetime	7	355.30
Lifetime Upgrade Card	4	42.80
Replacements	1	5.90
Trout/Salmon Stamp	22	191.80
1 Year Trout/Salmon	6	52.20
3 Year Trout/Salmon	2	49.40
Annual Fishing Button	3	12.00
Totals	<u>94</u>	<u>1,525.10</u>
Disbursements to Fish and Boat Commission		<u>(1,525.10)</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, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER
TIOGA 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	23	\$ 503.70
Mentored Youth	7	-
Replacements	1	5.70
Senior resident	4	43.60
Disabled Veterans	13	5.70
Replacements	3	-
Non-resident	3	155.70
Tourist		
Three day	5	129.50
Seven day	1	33.90
Senior lifetime	9	503.10
Lifetime Upgrade Card	4	43.60
Replacements	3	17.70
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	24	213.60
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	4.00
Totals	<u>117</u>	<u>2,000.20</u>
Disbursements to Fish and Boat Commission		<u>(2,000.20)</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
TIOGA 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	25	\$ 547.50
3 Year Resident	1	63.90
Mentored Youth	4	-
Senior resident	1	10.90
Disabled Veterans	18	13.30
Replacements	2	-
Non-resident	6	311.40
Tourist		
Three day	2	51.80
Senior lifetime	3	197.70
Lifetime Upgrade Card	6	65.40
Replacements	6	35.40
Trout/Salmon Stamp	32	284.80
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	1	4.00
Totals	<u>113</u>	<u>1,687.50</u>
Disbursements to Fish and Boat Commission		<u>(1,687.50)</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
TIOGA 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	22	\$ 481.80
3 Year Resident	2	127.80
5 Year Resident	1	105.90
Mentored Youth	4	-
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	3	32.70
Replacements	1	5.90
Disabled Veterans	9	13.30
Replacements	5	-
Non-resident	5	259.50
Venomous Snake	1	60.90
Tourist		
Three day	2	51.80
Senior lifetime	1	50.90
Lifetime Upgrade Card	1	15.90
Replacements	2	11.80
Lake Erie Stamp	2	17.80
Trout/Salmon Stamp	29	258.10
1 Year Trout/Salmon	3	26.70
Annual Fishing Button	1	9.00
Totals	<u>100</u>	<u>1,612.30</u>
Disbursements to Fish and Boat Commission		<u>(1,612.30)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 TIOGA 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	4,288	\$ 24,366.00
Senior citizen	1,757	6,167.00
Lifetime	159	4,670.00
Totals	<u>6,204</u>	35,203.00
Disbursements to Department of Agriculture		<u>(35,203.00)</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>

TREASURER
TIOGA 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	3,904	\$ 22,199.00
Senior citizen	1,789	6,314.00
Lifetime	<u>182</u>	<u>5,470.00</u>
Totals	<u><u>5,875</u></u>	33,983.00
Disbursements to Department of Agriculture		<u>(33,983.00)</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
TIOGA 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	4,115	\$ 23,546.00
Senior citizen	1,808	6,372.00
Lifetime	<u>177</u>	<u>5,560.00</u>
Totals	<u><u>6,100</u></u>	35,478.00
Disbursements to Department of Agriculture		<u>(35,478.00)</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
TIOGA 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	3,706	\$ 21,128.00
Senior citizen	1,678	5,952.00
Lifetime	<u>202</u>	<u>6,020.00</u>
Totals	<u><u>5,586</u></u>	33,100.00
Disbursements to Department of Agriculture		<u>(33,100.00)</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
TIOGA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND 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 Kera Hackett
Treasurer

The Honorable Erick J. Coolidge
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.