

# COMPLIANCE AUDIT

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## Treasurer

Washington County, Pennsylvania

For the Period

Hunting July 1, 2019 to June 30, 2022

Fishing and Dog - January 1, 2019 to  
December 31, 2022

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April 2024



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Tom Flickinger  
Treasurer  
Washington County  
Washington, PA 15031

We have conducted a compliance audit of the Treasurer, Washington 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 County Officer's management. We appreciate the courtesy extended to us by the Washington County Treasurer 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.

Timothy L. DeFoor  
Auditor General  
March 8, 2024

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TREASURER  
WASHINGTON COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 2019 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2019 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 through 2022 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.

Francis L. King served as Treasurer during the hunting license period July 1, 2019 to December 31, 2019, and during the fishing and dog license period January 1, 2019 to December 31, 2019.

Tom Flickinger served as Treasurer during the hunting license period January 1, 2020 to June 30, 2022, and during the fishing and dog license period January 1, 2020 to December 31, 2022.

TREASURER  
WASHINGTON COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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  
WASHINGTON 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	364	\$ 7,243.60
Junior	23	135.70
Landowner	3	11.70
Junior combination	20	178.00
Senior	26	335.40
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	40	88.00
Reserves	3	5.70
Spring Turkey	9	188.10
Mentored Junior & Youth	36	68.40
Non-resident		
Adult	35	3,531.50
Junior	2	81.80
Junior combination	2	101.80
Archery - Resident and Non-resident	212	3,450.80
Muzzleloaders - Resident and Non-resident	92	1,032.80
Antlerless deer		
Resident	21,643	127,693.70
Non-resident	617	15,980.30
Armed forces	28	165.20
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	11	119.90
Bobcat	15	88.50
Fisher	1	5.90
Adult Pheasant	36	932.40
Federal Duck Stamp	14	383.60
Furtaker		
Adult resident	22	437.80
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	46	139.40
Bear - Resident and Non-resident	90	1,471.00
DMAP - Resident and Non-resident	2	19.80
Replacements	47	277.30
Totals	<u>23,477</u>	<u>164,801.30</u>
Disbursements to Game Commission		(164,642.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(159.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER  
WASHINGTON COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	344	\$ 6,845.67
Junior	18	106.20
Landowner	2	7.80
Junior combination	21	186.90
Senior	11	141.90
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	38	85.27
Reserves	2	3.80
Spring Turkey	15	314.13
Mentored Junior & Youth	23	51.70
Non-resident		
Adult	24	2,421.60
Junior	4	163.60
Junior combination	1	50.90
Spring Turkey	2	81.87
Archery - Resident and Non-resident	243	3,973.70
Muzzleloaders - Resident and Non-resident	95	1,105.50
Antlerless deer		
Resident	23,178	136,750.20
Resident landowners	1	5.90
Non-resident	636	16,472.40
Armed forces	24	141.60
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	11	119.90
Bobcat	14	82.60
Adult Pheasant	29	751.10
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	21	417.90
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	35	104.50
Bear - Resident and Non-resident	80	1,292.00
DMAP - Resident and Non-resident	2	19.80
Replacements	88	519.20
PGC Shooting Range Permit	3	92.84
Totals	<u>25,022</u>	<u>173,441.28</u>
Disbursements to Game Commission		(173,289.28)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(152.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>



TREASURER  
WASHINGTON COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	325	\$ 6,490.25
Junior	12	71.64
Junior combination	27	242.19
Senior	11	142.67
Senior Lifetime Hunting	6	305.82
Senior Lifetime Combo	8	807.76
Military	47	92.59
Reserves	3	5.91
Spring Turkey	10	209.70
Mentored Junior & Youth	30	75.10
Non-resident		
Adult	21	2,120.37
Junior	3	122.91
Spring Turkey	2	81.94
Mentored Junior	1	40.97
Archery - Resident and Non-resident	232	3,795.04
Muzzleloaders - Resident and Non-resident	87	984.39
Antlerless deer		
Resident	20,744	123,841.68
Non-resident	668	17,347.96
Armed forces	36	214.92
Disabled veterans	28	167.16
Elk - Antlered and Antlerless	13	142.61
Bobcat	8	47.76
Adult Pheasant	29	753.13
Federal Duck Stamp	9	251.73
Furtaker		
Adult resident	13	259.61
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	29	92.13
Bear - Resident and Non-resident	68	1,105.96
DMAP - Resident and Non-resident	7	119.79
Replacements	110	355.20
PGC Shooting Range Permit	1	30.97
Totals	<u>22,589</u>	<u>160,321.83</u>
Disbursements to Game Commission		(160,182.77)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(139.06)</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, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER  
WASHINGTON 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	102	\$ 2,249.80
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Voluntary Youth	2	3.80
Venomous Snake	2	30.90
Replacements	3	17.70
Senior resident	9	98.10
One day resident	1	10.90
National Guard/Armed Forces	7	13.30
Disabled Veterans	17	5.70
Replacements	7	-
Non-resident	4	207.60
Senior lifetime	11	604.90
Lifetime Upgrade Card	1	15.90
Multi Year Upgrade Card	1	15.90
Replacements	8	47.20
Lake Erie Stamp	4	29.80
Lake Erie And Trout/Salmon Combo Stamp	33	491.70
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	61	542.90
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	2	81.80
Launch Permits	32	252.40
PA Fishing Summary Booklet	20	40.00
Annual Fishing Button	7	63.00
Totals	<u>347</u>	<u>5,185.00</u>
Disbursements to Fish and Boat Commission		<u>(5,185.00)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
WASHINGTON 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	66	\$ 1,445.40
3 Year Resident	3	191.70
Voluntary Youth	3	5.70
Labor Day	1	1.90
Replacements	2	11.80
Senior resident	3	32.70
One day resident	2	21.80
National Guard/Armed Forces	2	3.80
Disabled Veterans	11	11.40
Replacements	2	-
Senior lifetime	15	763.50
Replacements	3	17.70
Lake Erie Stamp	6	41.80
Lake Erie And Trout/Salmon Combo Stamp	29	432.10
1 Year Lake Erie and Trout/Salmon	-	-
3 Year Lake Erie and Trout/Salmon	2	85.80
Trout/Salmon Stamp	24	213.60
1 Year Trout/Salmon	16	142.40
3 Year Trout/Salmon	3	74.70
10 Year Trout/Salmon	1	80.90
Voluntary Permits	2	61.80
Launch Permits	48	483.60
Annual Fishing Button	5	45.00
Totals	<u>249</u>	<u>4,169.10</u>
Disbursements to Fish and Boat Commission		<u>(4,169.10)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
WASHINGTON COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	69	\$ 1,515.79
3 Year Resident	2	127.94
5 Year Resident	2	211.94
Mentored Youth	1	-
Voluntary Youth	1	1.97
Replacements	2	11.94
Senior resident	6	65.82
5 Year Senior Resident	1	50.97
Disabled Veterans	11	13.65
Replacements	2	-
Non-resident	2	103.94
Senior lifetime	14	713.58
Replacements	2	11.94
Lake Erie Stamp	5	38.91
Lake Erie And Trout/Salmon Combo Stamp	25	359.14
3 Year Lake Erie and Trout/Salmon	2	85.94
5 Year Lake Erie and Trout/Salmon	2	141.94
Trout/Salmon Stamp	47	421.59
5 Year Trout/Salmon	3	122.91
10 Year Trout/Salmon	1	80.97
Launch Permits	50	1,008.50
Annual Fishing Button	2	18.00
Totals	<u>252</u>	<u>5,107.38</u>
Disbursements to Fish and Boat Commission		<u>(5,107.38)</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, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER  
WASHINGTON COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	48	\$ 1,032.59
3 Year Resident	2	127.94
5 Year Resident	2	211.94
Voluntary Youth	2	3.94
Replacements	1	5.97
Senior resident	9	98.73
5 Year Senior Resident	1	50.97
National Guard/Armed Forces	3	5.91
Disabled Veterans	25	13.79
Replacements	2	-
Non-resident	1	51.97
Senior lifetime	16	815.52
Replacements	1	5.97
Lake Erie Stamp	15	110.79
Lake Erie And Trout/Salmon Combo Stamp	21	269.46
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	45	403.65
3 Year Trout/Salmon	4	99.88
5 Year Trout/Salmon	5	204.85
Launch Permits	40	758.80
Totals	<u>244</u>	<u>4,343.64</u>
Disbursements to Fish and Boat Commission		<u>(4,343.64)</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, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER  
 WASHINGTON 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	13,779	\$ 76,033.00
Senior citizen	6,422	22,246.00
Lifetime	<u>1,112</u>	<u>33,250.00</u>
Totals	<u><u>21,313</u></u>	131,529.00
Disbursements to Department of Agriculture		<u>-</u>
Balance due Department of Agriculture (County) per settled reports		131,529.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ 131,529.00</u></u>

TREASURER  
 WASHINGTON 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	12,230	\$ 67,468.00
Senior citizen	5,813	20,163.00
Lifetime	<u>910</u>	<u>27,140.00</u>
Totals	<u><u>18,953</u></u>	114,771.00
Disbursements to Department of Agriculture		<u>-</u>
Balance due Department of Agriculture (County) per settled reports		114,771.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ 114,771.00</u></u>

TREASURER  
 WASHINGTON COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,897	\$ 65,829.00
Senior citizen	5,528	19,288.00
Lifetime	<u>892</u>	<u>26,360.00</u>
Totals	<u><u>18,317</u></u>	111,477.00
Disbursements to Department of Agriculture		<u>-</u>
Balance due Department of Agriculture (County) per settled reports		111,477.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ 111,477.00</u></u>



TREASURER  
 WASHINGTON COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,095	\$ 55,749.00
Senior citizen	5,071	17,701.00
Lifetime	<u>996</u>	<u>29,690.00</u>
Totals	<u><u>16,162</u></u>	103,140.00
Disbursements to Department of Agriculture		<u>-</u>
Balance due Department of Agriculture (County) per settled reports		103,140.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ 103,140.00</u></u>

TREASURER  
WASHINGTON COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2022 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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

**Ms. Brenda Verner-Sterling**  
Chief of Licensing and Registration  
Fish and Boat Commission

**Mr. Bryan Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Tom Flickinger**  
Treasurer

**The Honorable April Sloane**  
Controller

**The Honorable Nick Sherman**  
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).