

COMPLIANCE AUDIT

Treasurer

York County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

Fishing and Dog - January 1, 2017 to
December 31, 2019

November 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 Barbara Bair
Treasurer
York County
York, PA 17401

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

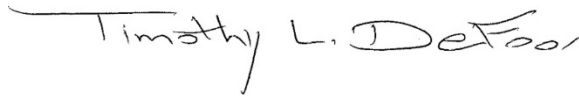
Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report:

- Missing Records - Recurring.

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 management of the County Officer and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Treasurer, York 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.

October 20, 2021

Timothy L. DeFoor
Auditor General

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TREASURER
YORK COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 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 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2017 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2017 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.

Barbara Bair served as Treasurer during the hunting license period July 1, 2016 to June 30, 2020 and during the fishing and dog license period January 1, 2017 to December 31, 2019.

TREASURER
YORK COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 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 Adjustments - Dog License Summaries

The \$98, \$195 and \$124 audit adjustments represent licenses that were voided during the applicable license year. The Department of Agriculture adjusted the respective monthly reports for the voided licenses.

TREASURER
YORK 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	44	\$ 875.60
Junior	1	5.90
Junior combination	3	26.70
Senior	2	25.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	1	50.90
Military	30	65.00
Reserves	1	1.90
Spring Turkey	4	83.60
Mentored Youth	3	5.70
Archery - Resident and Non-resident	63	1,001.70
Muzzleloaders - Resident and Non-resident	23	250.70
Antlerless deer		
Resident	20,755	122,454.50
Resident landowners	1	5.90
Non-resident	195	5,050.50
Armed forces	40	236.00
Disabled veterans	45	265.50
Elk - Antlered and Antlerless	4	43.60
Bobcat	5	29.50
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	3	59.70
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	27	429.30
DMAP - Resident and Non-resident	3	29.70
Replacements	87	513.30
Totals	<u>21,369</u>	<u>131,962.60</u>
Disbursements to Game Commission		(131,865.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(97.00)</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
YORK 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	42	\$ 835.80
Junior combination	2	17.80
Senior	2	25.80
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	23	54.70
Spring Turkey	5	104.50
Mentored Youth	1	1.90
Archery - Resident and Non-resident	61	969.90
Muzzleloaders - Resident and Non-resident	22	239.80
Antlerless deer		
Resident	23,221	137,003.90
Resident landowners	1	5.90
Non-resident	225	5,827.50
Armed forces	33	194.70
Disabled veterans	52	306.80
Elk - Antlered and Antlerless	6	65.40
Bobcat	2	11.80
Adult Pheasant	6	155.40
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	5	99.50
Adult non-resident	1	80.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	27	429.30
DMAP - Resident and Non-resident	12	118.80
Replacements	61	359.90
Hunting & Trapping Digest	17	85.00
Totals	<u>23,852</u>	<u>147,434.00</u>
Disbursements to Game Commission		(147,316.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.00)</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
YORK 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	42	\$ 835.80
Junior	1	5.90
Junior combination	1	8.90
Senior	2	25.80
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Military	20	47.00
Spring Turkey	4	83.60
Mentored Youth	3	5.70
Archery - Resident and Non-resident	68	1,081.20
Muzzleloaders - Resident and Non-resident	26	283.40
Antlerless deer		
Resident	24,372	143,794.80
Non-resident	226	5,853.40
Armed forces	37	218.30
Disabled veterans	55	324.50
Elk - Antlered and Antlerless	7	76.30
Bobcat	3	17.70
Fisher	1	5.90
Adult Pheasant	5	129.50
Federal Duck Stamp	7	191.80
Furtaker		
Adult resident	3	59.70
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	23	66.70
Bear - Resident and Non-resident	28	445.20
DMAP - Resident and Non-resident	9	89.10
Replacements	61	355.90
Hunting & Trapping Digest	15	75.00
Totals	<u>25,024</u>	<u>154,339.60</u>
Disbursements to Game Commission		(154,231.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(108.00)</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
YORK 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	64	\$ 1,273.60
Junior	3	17.70
Junior combination	5	44.50
Senior	1	12.90
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	31	78.90
Spring Turkey	4	83.60
Mentored Junior & Youth	4	7.60
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	85	1,371.50
Muzzleloaders - Resident and Non-resident	31	347.90
Antlerless deer		
Resident	28,995	171,070.50
Non-resident	316	8,184.40
Armed forces	20	118.00
Disabled veterans	58	342.20
Elk - Antlered and Antlerless	6	65.40
Bobcat	3	17.70
Fisher	1	5.90
Adult Pheasant	6	155.40
Federal Duck Stamp	7	191.80
Furtaker		
Adult resident	8	159.20
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	35	576.50
DMAP - Resident and Non-resident	11	108.90
Replacements	71	418.90
PGC Shooting Range Permit	1	30.90
Totals	<u>29,798</u>	<u>185,362.70</u>
Disbursements to Game Commission		(185,256.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(106.00)</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, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
YORK 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	17	\$ 372.30
3 Year Resident	1	63.90
Voluntary Youth	2	3.80
Replacements	1	5.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	30	17.10
Replacements	1	-
Senior lifetime	3	152.70
Lifetime Upgrade Card	2	21.80
Lake Erie Stamp	1	8.90
Trout/Salmon Stamp	18	160.20
1 Year Trout/Salmon	4	35.60
5 Year Trout/Salmon	2	81.80
Annual Fishing Button	1	4.00
Totals	<u>86</u>	<u>933.70</u>
Disbursements to Fish and Boat Commission		<u>(933.70)</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
YORK 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	27	\$ 591.30
3 Year Resident	2	127.80
Voluntary Youth	2	3.80
Senior resident	2	21.80
Disabled Veterans	37	22.80
Replacements	7	5.90
Senior lifetime	3	197.70
Lifetime Upgrade Card	5	54.50
Replacements	6	35.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	28	249.20
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	1	24.90
Totals	<u>124</u>	<u>1,376.70</u>
Disbursements to Fish and Boat Commission		<u>(1,376.70)</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
YORK 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	21	\$ 459.90
Mentored Youth	1	-
Voluntary Youth	2	3.80
Senior resident	2	21.80
National Guard/Armed Forces	3	5.70
Disabled Veterans	40	26.60
Replacements	2	-
Senior lifetime	2	101.80
Lifetime Upgrade Card	2	31.80
Replacements	1	5.90
Trout/Salmon Stamp	30	267.00
1 Year Trout/Salmon	1	8.90
Voluntary Permits	1	25.90
Fishing Summary Booklet	16	32.00
Totals	<u>124</u>	<u>991.10</u>
Disbursements to Fish and Boat Commission		<u>(991.10)</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, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
YORK 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	29,388	\$ 164,198.00
Senior citizen	8,322	28,600.00
Lifetime	<u>4,207</u>	<u>127,310.00</u>
Totals	<u><u>41,917</u></u>	320,108.00
Disbursements to Department of Agriculture		<u>(320,010.00)</u>
Balance due Department of Agriculture (County) per settled reports		98.00
Audit adjustments		<u>(98.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ -</u></u>

TREASURER
YORK 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	28,808	\$ 161,426.00
Senior citizen	8,239	28,251.00
Lifetime	<u>4,541</u>	<u>137,180.00</u>
Totals	<u><u>41,588</u></u>	326,857.00
Disbursements to Department of Agriculture		<u>(326,662.00)</u>
Balance due Department of Agriculture (County) per settled reports		195.00
Audit adjustments		<u>(195.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ -</u></u>

TREASURER
 YORK 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	27,625	\$ 155,295.00
Senior citizen	8,344	28,784.00
Lifetime	<u>4,435</u>	<u>135,060.00</u>
Totals	<u><u>40,404</u></u>	319,139.00
Disbursements to Department of Agriculture		<u>(319,015.00)</u>
Balance due Department of Agriculture (County) per settled reports		124.00
Audit adjustments		<u>(124.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ -</u></u>

TREASURER
YORK COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2019

Finding - Missing Records - Recurring

We cited the issue of missing records in our prior audit for the hunting license period July 1, 2014 to June 30, 2016 and for the dog and fish license period January 1, 2015 to December 31, 2016. Our current audit found that the office did not correct the issue.

Our audit disclosed the following records were unavailable for review:

- Electronic Fund Transfer's (EFT) hunting license reports for the period July 1, 2016 to June 30, 2017.
- Voided hunting licenses totaling \$758.80 for the period July 1, 2016 to June 30, 2017.

This condition existed because the office failed to maintain all documentation until audited by the Department of the Auditor General as recommended in the prior report. The office staff stated these documents were sent to the county's archive center in error and they were likely destroyed.

Good internal accounting controls ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

Recommendations

We strongly recommend that the office establish and implement procedures to ensure that all documentation is properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

This is a recurring finding. It is imperative that the office take all corrective actions necessary to comply with our recommendations. During the next audit, we will determine if the office complied with our recommendations.

TREASURER
YORK COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Establish and implement procedures to ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

During our current audit, we noted that the office did not comply with our recommendations. Please see the current year finding for additional information.

TREASURER
YORK COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 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 Barbara Bair
Treasurer

The Honorable Greg Bower
Controller

The Honorable Julie Wheeler
President 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.