

COMPLIANCE AUDIT

Treasurer

Berks County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

Fishing and Dog - January 1, 2020 to
December 31, 2023

August 2025



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 Mitchell R. Darcourt
Treasurer
Berks County
Reading, PA 19601

We have conducted a compliance audit of the Treasurer, Berks County, Pennsylvania (Office), 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, the 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.

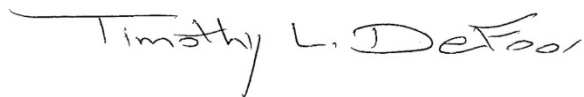
The Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The 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 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 Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the 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 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 *Proposed 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 Office's management. We appreciate the courtesy extended to us by the Office 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 horizontal line above the first name.

Timothy L. DeFoor
Auditor General
July 31, 2025

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TREASURER
BERKS COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2020 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2020 through 2023 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.

A. Dennis Adams served as Treasurer for the period July 1, 2019 to February 14, 2023.

Socrates J. Georgeadis served as Treasurer for the period February 15, 2023 to December 31, 2023.

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
BERKS 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	54	\$ 1,074.60
Junior	2	11.80
Junior combination	3	26.70
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	3	152.70
Military	13	31.70
Spring Turkey	5	104.50
Mentored Junior & Youth	7	13.30
Non-resident		
Archery - Resident and Non-resident	64	1,017.60
Muzzleloaders - Resident and Non-resident	21	228.90
Antlerless deer		
Resident	27,753	163,742.70
Non-resident	132	3,418.80
Armed forces	16	94.40
Disabled veterans	44	259.60
Elk - Antlered and Antlerless	9	98.10
Bobcat	4	23.60
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	18	466.20
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	4	79.60
Migratory - Resident and Non-resident	22	63.80
Bear - Resident and Non-resident	28	445.20
DMA P - Resident and Non-resident	5	49.50
Replacements	51	300.90
Totals	<u>28,270</u>	171,984.00
Disbursements to Game Commission		(171,908.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
BERKS 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	11	\$ 218.90
Junior combination	1	8.90
Senior Lifetime Hunting	1	50.90
Military	14	34.60
Reserves	1	1.90
Spring Turkey	2	41.80
Mentored Junior & Youth	1	5.90
Non-resident		
Archery - Resident and Non-resident	35	556.50
Muzzleloaders - Resident and Non-resident	10	109.00
Antlerless deer		
Resident	27,590	162,781.00
Non-resident	124	3,211.60
Armed forces	13	76.70
Disabled veterans	42	247.80
Elk - Antlered and Antlerless	10	109.00
Bobcat	4	23.60
Fisher	2	11.80
River Otter	1	5.90
Adult Pheasant	8	207.20
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	12	34.80
Bear - Resident and Non-resident	14	222.60
DMA P - Resident and Non-resident	3	29.70
Replacements	52	306.80
Hunting & Trapping Digest	2	-
Totals	<u>27,958</u>	168,401.90
Disbursements to Game Commission		(168,329.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(72.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
BERKS 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		
Junior combination	1	\$ 8.97
Military	8	15.76
Reserves	1	1.97
Spring Turkey	1	20.97
Mentored Junior & Youth	3	9.91
Non-resident		
Archery - Resident and Non-resident	21	335.37
Muzzleloaders - Resident and Non-resident	6	65.82
Antlerless deer		
Resident	27,060	161,548.20
Resident landowners	1	5.97
Non-resident	180	4,674.60
Armed forces	9	53.73
Disabled veterans	36	214.92
Elk - Antlered and Antlerless	5	54.85
Bobcat	1	5.97
Fisher	1	5.97
River Otter	1	5.97
Adult Pheasant	3	77.91
Furtaker		
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	5	14.85
Bear - Resident and Non-resident	7	111.79
Replacements	136	202.98
Hunting & Trapping Digest	63	-
Totals	<u>27,550</u>	167,438.45
Disbursements to Game Commission		(167,375.45)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(64.00)</u>
Balance due Game Commission (County) per Game Commission data		(1.00)
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (1.00)</u>

TREASURER
BERKS COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	7	\$ 139.79
Junior combination	1	8.97
Military	14	27.58
Reserves	1	1.97
Mentored Junior & Youth	1	5.97
Non-resident		
Adult	1	100.97
Archery - Resident and Non-resident	35	558.95
Muzzleloaders - Resident and Non-resident	16	175.52
Antlerless deer		
Resident	27,423	163,715.31
Non-resident	205	5,323.85
Armed forces	9	53.73
Disabled veterans	38	226.86
Elk - Antlered and Antlerless	8	87.76
Bobcat	2	11.94
Fisher	2	11.94
River Otter	1	5.97
Adult Pheasant	8	207.76
Federal Duck Stamp	5	139.85
Furtaker		
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	8	23.76
Bear - Resident and Non-resident	16	255.52
Replacements	184	214.92
Totals	<u>27,986</u>	171,300.86
Disbursements to Game Commission		(171,239.86)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(63.00)</u>
Balance due Game Commission (County) per Game Commission data		(2.00)
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ (2.00)</u>

TREASURER
BERKS 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	13	\$ 284.70
3 Year Resident	1	63.90
National Guard/Armed Forces	3	5.70
Disabled Veterans	12	3.80
Non-resident		
Senior lifetime	1	50.90
Replacements	1	5.90
Lake Erie Stamp		
1 Year Lake Erie	1	8.90
Trout/Salmon Stamp	18	160.20
1 Year Trout/Salmon	5	44.50
Launch Permits		
3 Yr Voluntary Habitat/Waterway Conservation	<u>1</u>	<u>30.90</u>
Totals	<u><u>56</u></u>	659.40
Disbursements to Fish and Boat Commission		<u>(659.40)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed 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>\$ -</u></u>

TREASURER
BERKS 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	3	\$ 65.91
National Guard/Armed Forces	1	1.90
Disabled Veterans	21	11.82
Replacements	2	-
Trout/Salmon Stamp	7	62.72
Voluntary Permits	1	10.97
Launch Permits	<u>4</u>	<u>91.88</u>
Totals	<u><u>39</u></u>	245.20
Disbursements to Fish and Boat Commission		<u>(245.20)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
BERKS 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	5	\$ 109.85
National Guard/Armed Forces	1	1.97
Disabled Veterans	19	7.88
Replacements	1	-
Senior lifetime	1	50.97
Trout/Salmon Stamp	9	80.73
Launch Permits	<u>2</u>	<u>45.94</u>
Totals	<u><u>38</u></u>	297.34
Disbursements to Fish and Boat Commission		<u>(297.34)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed 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>\$ -</u></u>

TREASURER
BERKS COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	4	\$ 97.88
Senior resident	1	12.22
Disabled Veterans	20	7.88
Combo Trout Lake Erie Permit	16	-
Certifications	4	-
Replacements	1	-
Trout/Salmon Stamp	9	103.23
Launch Permits	<u>6</u>	<u>117.82</u>
Totals	<u><u>61</u></u>	339.03
Disbursements to Fish and Boat Commission		<u>(339.03)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER
BERKS 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	17,790	\$ 99,436.00
Senior citizen	5,277	18,127.00
Lifetime	<u>2,175</u>	<u>64,910.00</u>
Totals	<u>25,242</u>	182,473.00
Disbursements to Department of Agriculture		<u>(182,473.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
BERKS 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	17,358	\$ 97,666.00
Senior citizen	5,207	17,931.00
Lifetime	<u>2,249</u>	<u>67,310.00</u>
Totals	<u>24,814</u>	182,907.00
Disbursements to Department of Agriculture		<u>(182,907.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
BERKS 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	15,225	\$ 85,771.00
Senior citizen	4,944	16,972.00
Lifetime	<u>2,167</u>	<u>64,430.00</u>
Totals	<u>22,336</u>	167,173.00
Disbursements to Department of Agriculture		<u>(167,173.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER
BERKS COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,660	\$ 77,164.00
Senior citizen	4,697	16,169.00
Lifetime	<u>2,201</u>	<u>64,910.00</u>
Totals	<u>20,558</u>	158,243.00
Disbursements to Department of Agriculture		<u>(158,243.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER
BERKS COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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. Nichole Nedinsky
Director
Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Michael J. Bielen
Business Analyst II
Fish and Boat Commission

Mr. Stephen P. Smith
Executive Director
Game Commission

The Honorable Mitchell R. Darcourt
Treasurer

The Honorable Joseph Rudderow
Controller

The Honorable Christian Y. Leinbach
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.