

COMPLIANCE AUDIT

Treasurer

Centre County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

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

March 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 Colleen B. Kennedy
Treasurer
Centre County
Bellefonte, PA 16823

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

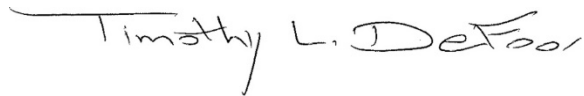
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 *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 County Officer's management. We appreciate the courtesy extended to us by the Centre 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 cursive script that reads "Timothy L. DeFoor". The signature is written in black ink and is positioned above the typed name.

Timothy L. DeFoor
Auditor General
February 26, 2025

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TREASURER
CENTRE 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 July 1, 2019 through June 30, 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.

Richard A. Fornicola and Colleen B. Kennedy served as Treasurer during the hunting license period July 1, 2019 to June 30, 2023 and during the fishing and dog license period January 1, 2020 to December 31, 2023.

TREASURER
CENTRE 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 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
CENTRE 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	130	\$ 2,587.00
Junior	7	41.30
Landowner	4	15.60
Junior combination	20	178.00
Senior	9	116.10
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	30	57.00
Reserves	5	9.50
Spring Turkey	2	41.80
Mentored Junior & Youth	6	11.40
Non-resident		
Adult	2	201.80
Archery - Resident and Non-resident	111	1,764.90
Muzzleloaders - Resident and Non-resident	60	654.00
Antlerless deer		
Resident	13,109	77,343.10
Resident landowners	13	76.70
Non-resident	223	5,775.70
Non-resident landowners	1	25.90
Armed forces	41	241.90
Disabled veterans	54	318.60
Elk - Antlered and Antlerless	26	283.40
Bobcat	10	59.00
Fisher	5	29.50
Adult Pheasant	10	259.00
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	7	139.30
Disabled veterans	3	5.70
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	102	1,641.80
DMAP - Resident and Non-resident	46	455.40
Replacements	61	359.90
Totals	<u>14,125</u>	93,140.00
Disbursements to Game Commission		(92,944.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(196.00)</u>
Balance due Game Commission (County) per settled reports		-
Proposed Audit Adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
CENTRE 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	86	\$ 1,711.47
Junior	2	11.80
Landowner	3	11.70
Junior combination	8	71.20
Senior	3	38.70
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	5	254.50
Military	26	49.40
Reserves	3	5.70
Spring Turkey	3	62.77
Mentored Junior & Youth	4	11.60
Non-resident		
Archery - Resident and Non-resident	80	1,272.00
Muzzleloaders - Resident and Non-resident	56	610.40
Antlerless deer		
Resident	13,407	79,101.30
Resident landowners	7	41.30
Non-resident	223	5,775.70
Non-resident landowners	1	25.90
Armed forces	38	224.20
Disabled veterans	58	342.20
Elk - Antlered and Antlerless	28	305.20
Bobcat	9	53.10
Fisher	6	35.40
Adult Pheasant	16	414.40
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	4	79.60
Disabled veterans	3	5.70
Migratory - Resident and Non-resident	22	63.80
Bear - Resident and Non-resident	77	1,224.30
DMAP - Resident and Non-resident	28	277.20
Replacements	54	318.60
Hunting & Trapping Digest	4	-
Totals	<u>14,269</u>	<u>92,756.64</u>
Disbursements to Game Commission		(92,608.64)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.00)</u>
Balance due Game Commission (County) per settled reports		-
Proposed Audit Adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
CENTRE 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	81	\$ 1,617.57
Landowner	2	7.94
Junior combination	9	80.73
Senior	2	25.94
Senior Lifetime Combo	4	403.88
Military	34	66.98
Spring Turkey	3	62.91
Mentored Junior & Youth	6	11.82
Non-resident		
Adult	1	100.97
Archery - Resident and Non-resident	73	1,165.81
Muzzleloaders - Resident and Non-resident	41	449.77
Antlerless deer		
Resident	14,993	89,508.21
Resident landowners	10	59.70
Non-resident	296	7,687.12
Non-resident landowners	1	25.97
Armed forces	26	155.22
Disabled veterans	46	274.62
Elk - Antlered and Antlerless	34	372.98
Bobcat	8	47.76
Fisher	3	17.91
Adult Pheasant	12	311.64
Federal Duck Stamp	2	55.94
Furtaker		
Adult resident	3	59.91
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	19	56.43
Bear - Resident and Non-resident	76	1,213.72
DMAP - Resident and Non-resident	38	378.86
Replacements	75	440.75
PGC Shooting Range Permit	2	61.94
Donations for the Game Commission	1	1.00
Totals	<u>15,903</u>	<u>104,727.94</u>
Disbursements to Game Commission		(104,591.94)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(135.00)</u>
Balance due Game Commission (County) per settled reports		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
CENTRE 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	91	\$ 1,817.27
Junior	3	17.91
Landowner/Agriculture	3	8.91
Junior combination	9	80.73
Senior	5	64.85
Senior Lifetime Combo	2	201.94
Military	35	68.95
Spring Turkey	2	41.94
Mentored Junior & Youth	6	15.82
Non-resident		
Adult	3	302.91
Archery - Resident and Non-resident	90	1,437.30
Muzzleloaders - Resident and Non-resident	58	636.26
Antlerless deer		
Resident	14,533	86,774.98
Resident landowners	9	53.73
Non-resident	285	7,401.45
Non-resident landowners	1	25.97
Armed forces	29	173.13
Disabled veterans	52	310.44
Elk - Antlered and Antlerless	37	405.89
Bobcat	12	71.64
Fisher	4	23.88
Adult Pheasant	14	363.58
Federal Duck Stamp	3	83.91
Furtaker		
Adult resident	7	139.79
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	20	59.40
Bear - Resident and Non-resident	90	1,437.30
DMAP - Resident and Non-resident	40	423.80
Replacements	63	179.10
Totals	<u>15,507</u>	<u>102,624.75</u>
Disbursements to Game Commission		(102,476.75)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(149.03)</u>
Balance due Game Commission (County) per settled reports		(1.03)
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ (1.03)</u>

TREASURER
CENTRE 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	17	\$ 372.30
Mentored Youth	2	-
Replacements	2	11.80
Senior resident	2	21.80
Replacements	1	5.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	8	7.60
Replacements	4	-
Non-resident	1	51.90
Senior lifetime	4	203.60
Replacements	2	11.80
Lake Erie And Trout/Salmon Combo Stamp	9	134.10
Trout/Salmon Stamp	13	115.70
1 Year Trout/Salmon	8	71.20
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	3	27.00
Totals	<u>78</u>	<u>1,061.50</u>
Disbursements to Fish and Boat Commission		<u>(1,061.50)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Proposed Audit Adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
CENTRE 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	15	\$ 329.55
Voluntary Youth	2	3.94
Senior resident	3	32.91
Disabled Veterans	15	9.78
Combo Trout Lake Erie Permit	10	-
Replacements	6	-
Senior lifetime	4	203.88
Lake Erie And Trout/Salmon Combo Stamp	8	89.75
Trout/Salmon Stamp	20	179.40
3 Year Trout/Salmon	4	99.74
Annual Fishing Button	4	36.00
Totals	<u>91</u>	<u>984.95</u>
Disbursements to Fish and Boat Commission		<u>(984.95)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
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>

TREASURER
CENTRE 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	34	\$ 746.98
Mentored Youth	1	-
National Guard/Armed Forces	1	1.97
Disabled Veterans	21	13.79
Combo Trout Lake Erie Permit	16	-
Replacements	2	-
Tourist		
Three day	1	25.97
Seven day	2	67.94
Senior lifetime	4	203.88
Replacements	3	17.91
Lake Erie And Trout/Salmon Combo Stamp	7	104.79
Trout/Salmon Stamp	36	322.92
3 Year Trout/Salmon	3	74.91
10 Year Trout/Salmon	1	80.97
Launch Permits	4	91.88
Annual Fishing Button	3	32.91
Totals	<u>139</u>	<u>1,786.82</u>
Disbursements to Fish and Boat Commission		<u>(1,786.82)</u>
Balance due Fish and Boat Commission (County)		
per settled reports		-
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>

TREASURER
CENTRE 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	30	\$ 724.10
3 Year Resident	1	63.97
Mentored Youth	2	-
Voluntary Youth	2	3.94
Senior resident	3	36.66
3 Year Senior Resident	1	34.72
National Guard/Armed Forces	5	9.85
Disabled Veterans	23	19.70
Combo Trout Lake Erie Permit	13	-
Certifications	11	-
Replacements	5	-
Non-resident	1	55.97
Tourist		
One day	1	28.47
Senior lifetime	1	50.97
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	6	102.32
Trout/Salmon Stamp	43	483.21
3 Year Trout/Salmon	5	154.85
Launch Permits	11	202.67
Annual Fishing Button	3	32.91
Totals	<u>168</u>	<u>2,010.28</u>
Disbursements to Fish and Boat Commission		<u>(2,010.28)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
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>

TREASURER
CENTRE 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	5,452	\$ 30,660.00
Senior citizen	2,012	6,920.00
Lifetime	<u>876</u>	<u>26,840.00</u>
Totals	<u><u>8,340</u></u>	64,420.00
Disbursements to Department of Agriculture		<u>(64,420.00)</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>\$ -</u></u>

TREASURER
CENTRE 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	5,324	\$ 30,296.00
Senior citizen	1,854	6,392.00
Lifetime	<u>1,129</u>	<u>34,650.00</u>
Totals	<u><u>8,307</u></u>	71,338.00
Disbursements to Department of Agriculture		<u>(72,215.00)</u>
Balance due Department of Agriculture (County) per settled reports		(877.00)
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>\$ (877.00)</u></u>

TREASURER
CENTRE 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	4,129	\$ 24,051.00
Senior citizen	1,373	4,877.00
Lifetime	<u>1,003</u>	<u>31,010.00</u>
Totals	<u><u>6,505</u></u>	59,938.00
Disbursements to Department of Agriculture		<u>(59,938.00)</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>\$ -</u></u>

TREASURER
CENTRE 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	4,425	\$ 25,547.00
Senior citizen	1,569	5,517.00
Lifetime	<u>1,036</u>	<u>31,150.00</u>
Totals	<u><u>7,030</u></u>	62,214.00
Disbursements to Department of Agriculture		<u>(62,214.00)</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>\$ -</u></u>

TREASURER
CENTRE 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. 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 Colleen B. Kennedy
Treasurer

The Honorable Jason M. Moser
Controller

The Honorable Mark Higgins
Chairperson of the Board of Commissioners

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

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.