

COMPLIANCE AUDIT

Treasurer

Cumberland County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

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

October 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Kaytee Isley
Treasurer
Cumberland County
Carlisle, PA 17013

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

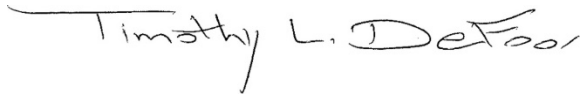
The Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and 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
October 14, 2025

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TREASURER
CUMBERLAND 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 provided by the appropriate licensing agency. It does not reflect proposed audit adjustments disclosed by our audit.

Kelly Neiderer served as Treasurer during the period July 1, 2019 to December 31, 2023.

TREASURER
CUMBERLAND 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
CUMBERLAND 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	88	\$ 1,751.20
Junior	4	23.60
Landowner	1	3.90
Junior combination	7	62.30
Senior	2	25.80
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	24	59.60
Spring Turkey	7	146.30
Mentored Junior & Youth	5	9.50
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	79	1,266.10
Muzzleloaders - Resident and Non-resident	33	359.70
Antlerless deer		
Resident	11,086	65,407.40
Resident landowners	3	17.70
Non-resident	47	1,217.30
Armed forces	67	395.30
Disabled veterans	48	283.20
Elk - Antlered and Antlerless	3	32.70
Bobcat	1	5.90
Fisher	1	5.90
Adult Pheasant	16	414.40
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	5	99.50
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	24	75.60
Bear - Resident and Non-resident	40	636.00
DMA P - Resident and Non-resident	30	297.00
Replacements	39	230.10
Totals	<u>11,682</u>	<u>73,892.30</u>
Disbursements to Game Commission		(73,764.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.00)</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
CUMBERLAND 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	80	\$ 1,592.00
Junior	2	11.80
Landowner	1	3.90
Junior combination	8	71.20
Senior	3	38.70
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	1	50.90
Military	25	63.57
Spring Turkey	1	20.90
Mentored Junior & Youth	8	15.20
Non-resident		
Adult	2	201.80
Seven day	1	30.90
Archery - Resident and Non-resident	89	1,425.10
Muzzleloaders - Resident and Non-resident	41	446.90
Antlerless deer		
Resident	12,182	71,873.80
Resident landowners	3	17.70
Non-resident	79	2,046.10
Armed forces	63	371.70
Disabled veterans	43	253.70
Elk - Antlered and Antlerless	1	10.90
Adult Pheasant	16	414.40
Federal Duck Stamp	11	301.40
Furtaker		
Adult resident	9	179.10
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	33	95.70
Bear - Resident and Non-resident	61	989.90
DMA P - Resident and Non-resident	10	99.00
Replacements	42	247.80
PGC Shooting Range Permit	4	123.67
Hunting & Trapping Digest	3	-
Totals	<u>12,829</u>	<u>81,508.04</u>
Disbursements to Game Commission		(81,371.04)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(137.00)</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
CUMBERLAND 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	124	\$ 2,476.28
Junior	2	11.94
Landowner	1	3.97
Junior combination	20	179.40
Senior	7	90.79
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	1	100.97
Military	27	53.19
Spring Turkey	4	83.88
Mentored Junior & Youth	12	31.64
Non-resident		
Adult	6	605.82
Junior combination	2	101.94
Archery - Resident and Non-resident	130	2,096.10
Muzzleloaders - Resident and Non-resident	51	559.47
Antlerless deer		
Resident	13,734	81,991.98
Resident landowners	3	17.91
Non-resident	97	2,519.09
Armed forces	70	417.90
Disabled veterans	54	322.38
Elk - Antlered and Antlerless	19	208.43
Bobcat	4	23.88
Adult Pheasant	23	597.31
Federal Duck Stamp	17	475.49
Furtaker		
Adult resident	17	339.49
Disabled veterans	3	5.91
Migratory - Resident and Non-resident	44	130.68
Bear - Resident and Non-resident	68	1,085.96
DMA P - Resident and Non-resident	14	139.58
Replacements	31	185.07
PGC Shooting Range Permit	3	92.91
Donations for the Game Commission	25	168.79
Totals	<u>14,617</u>	<u>95,322.03</u>
Disbursements to Game Commission		(95,180.03)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.00)</u>
Balance due Game Commission (County) per Game Commission data		(6.00)
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ (6.00)</u>

TREASURER
CUMBERLAND 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	129	\$ 2,576.13
Junior	3	17.91
Landowner/Agriculture	1	3.97
Junior combination	14	125.58
Senior	4	51.88
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	1	100.97
Military	21	41.37
Mentored Junior & Youth	11	21.67
Non-resident		
Adult	3	302.91
Junior	1	40.97
Archery - Resident and Non-resident	127	2,028.19
Muzzleloaders - Resident and Non-resident	60	658.20
Antlerless deer		
Resident	13,846	82,662.62
Resident landowners	3	17.91
Non-resident	84	2,181.48
Armed forces	62	370.14
Disabled veterans	43	256.71
Elk - Antlered and Antlerless	17	186.49
Bobcat	3	17.91
Fisher	1	5.97
Adult Pheasant	26	675.22
Federal Duck Stamp	12	335.64
Furtaker		
Adult resident	17	339.49
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	35	103.95
Bear - Resident and Non-resident	68	1,085.96
DMA P - Resident and Non-resident	21	234.37
Replacements	122	392.96
Donations for the Game Commission	23	170.37
Totals	<u>14,763</u>	<u>95,163.79</u>
Disbursements to Game Commission		(95,006.79)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(162.00)</u>
Balance due Game Commission (County) per Game Commission data		(5.00)
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ (5.00)</u>

TREASURER
CUMBERLAND 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	29	\$ 635.10
Senior resident	2	21.80
3 Year Senior Resident	1	30.90
Disabled Veterans	25	17.10
Replacements	3	-
Tourist		
Three day	1	25.90
Senior lifetime	2	101.80
Replacements	3	17.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	35	311.50
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	3	74.70
Launch Permits	26	290.70
Annual Fishing Button	1	9.00
Totals	<u>135</u>	<u>1,583.80</u>
Disbursements to Fish and Boat Commission		<u>(1,583.80)</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>

TREASURER
CUMBERLAND 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	35	\$ 768.88
3 Year Resident	1	63.97
10 Year Resident	1	210.90
Voluntary Youth	3	3.94
Venomous Snake	3	30.97
Replacements	3	17.91
Senior resident	1	10.90
National Guard/Armed Forces	1	1.97
Disabled Veterans	37	29.55
Non-resident	2	103.94
Senior lifetime	6	305.82
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	6	14.97
Trout/Salmon Stamp	50	448.36
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	2	161.87
Launch Permits	75	1,522.75
Totals	<u>230</u>	<u>3,793.58</u>
Disbursements to Fish and Boat Commission		<u>(3,793.58)</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>

TREASURER
CUMBERLAND 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	\$ 1,010.62
3 Year Resident	1	63.97
Mentored Youth	8	-
Voluntary Youth	1	1.97
Senior resident	4	43.88
3 Year Senior Resident	1	30.97
National Guard/Armed Forces	2	3.94
Disabled Veterans	56	31.52
Non-resident	2	103.94
Senior lifetime	2	101.94
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	8	59.88
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	59	511.29
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	1	40.97
Launch Permits	35	683.95
Annual Fishing Button	1	10.97
Totals	<u>232</u>	<u>2,801.72</u>
Disbursements to Fish and Boat Commission		<u>(2,801.72)</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>

TREASURER
CUMBERLAND 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	38	\$ 900.39
3 Year Resident	4	206.91
5 Year Resident	2	224.44
Mentored Youth	2	-
Voluntary Youth	3	3.94
Venomous Snake	2	30.97
Senior resident	6	73.32
National Guard/Armed Forces	2	3.94
Disabled Veterans	54	39.40
Combo Trout Lake Erie Permit	34	-
Certifications	21	-
Replacements	3	-
Non-resident	1	55.97
Senior lifetime	2	151.94
Replacements	2	11.94
Lake Erie And Trout/Salmon Combo Stamp	3	49.91
3 Year Lake Erie and Trout/Salmon	2	42.97
Trout/Salmon Stamp	63	703.64
3 Year Trout/Salmon	4	129.88
5 Year Trout/Salmon	1	40.97
Voluntary Permits	2	21.94
Launch Permits	28	613.16
Annual Fishing Button	1	10.97
Totals	<u>280</u>	<u>3,316.60</u>
Disbursements to Fish and Boat Commission		<u>(3,316.60)</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>

TREASURER
CUMBERLAND 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	6,111	\$ 34,679.00
Senior citizen	1,904	6,436.00
Lifetime	<u>1,741</u>	<u>52,160.00</u>
Totals	<u><u>9,756</u></u>	93,275.00
Disbursements to Department of Agriculture		<u>(93,275.00)</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
CUMBERLAND 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	5,619	\$ 32,281.00
Senior citizen	1,630	5,564.00
Lifetime	<u>1,972</u>	<u>58,610.00</u>
Totals	<u><u>9,221</u></u>	96,455.00
Disbursements to Department of Agriculture		<u>(96,455.00)</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>\$ -</u></u>

TREASURER
CUMBERLAND 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	6,267	\$ 35,855.00
Senior citizen	1,854	6,358.00
Lifetime	<u>1,888</u>	<u>56,310.00</u>
Totals	<u><u>10,009</u></u>	98,523.00
Disbursements to Department of Agriculture		<u>(98,523.00)</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
CUMBERLAND 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	6,246	\$ 36,851.00
Senior citizen	1,919	6,643.00
Lifetime	<u>1,835</u>	<u>53,570.00</u>
Totals	<u><u>10,000</u></u>	97,064.00
Disbursements to Department of Agriculture		<u>(96,801.00)</u>
Balance due Department of Agriculture (County) per settled reports		263.00
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>\$ 263.00</u></u>

TREASURER
CUMBERLAND 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 Kaytee Isley
Treasurer

The Honorable Alfred L. Whitcomb
Controller

The Honorable Kelly Neiderer
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.