

COMPLIANCE AUDIT

Treasurer

Dauphin County, Pennsylvania
For the Period

Hunting - July 1, 2020 to June 30, 2023

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

February 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 Dominic DiFrancesco
Treasurer
Dauphin County
Harrisburg, PA 17101

We have conducted a compliance audit of the Treasurer, Dauphin 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 Dauphin 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, reading "Gordon R. Denlinger". The signature is written in a cursive, flowing style.

Gordon R. Denlinger, CPA
Deputy Auditor General for Audits
February 5, 2025

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TREASURER
DAUPHIN COUNTY
BACKGROUND
HUNTING LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2023
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 2020 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.

Janis Creason served as Treasurer for the period January 1, 2020 to December 31, 2022.

Vincent Paese served as Acting Treasurer for the period January 1, 2023 to December 31, 2023.

TREASURER
DAUPHIN COUNTY
BACKGROUND
HUNTING LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2023
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
 DAUPHIN 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	29	\$ 577.10
Junior	1	5.90
Junior combination	2	17.80
Military	12	25.80
Spring Turkey	1	20.90
Mentored Junior & Youth	6	23.40
Non-resident		
Archery - Resident and Non-resident	27	429.30
Muzzleloaders - Resident and Non-resident	14	152.60
Antlerless deer		
Resident	14,351	84,670.90
Non-resident	99	2,564.10
Armed forces	25	147.50
Disabled veterans	18	106.20
Bobcat	1	5.90
Adult Pheasant	2	51.80
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	4	79.60
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	2	5.80
Bear - Resident and Non-resident	10	159.00
DMAP - Resident and Non-resident	2	19.80
Replacements	27	159.30
Hunting & Trapping Digest	1	-
Totals	<u>14,638</u>	<u>89,283.30</u>
Disbursements to Game Commission		(89,258.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(25.00)</u>
Balance due Game Commission (County) per settled reports		-
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
 DAUPHIN 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	28	\$ 559.16
Junior	3	17.91
Junior combination	4	35.88
Senior	2	25.94
Military	29	57.13
Mentored Junior & Youth	2	7.94
Non-resident		
Archery - Resident and Non-resident	42	670.74
Muzzleloaders - Resident and Non-resident	11	120.67
Antlerless deer		
Resident	15,591	93,078.27
Non-resident	131	3,402.07
Armed forces	31	185.07
Disabled veterans	22	131.34
Bobcat	2	11.94
Adult Pheasant	6	155.82
Furtaker		
Adult resident	5	99.85
Disabled veterans	5	9.85
Migratory - Resident and Non-resident	5	14.85
Bear - Resident and Non-resident	19	303.43
DMAP - Resident and Non-resident	4	64.88
Replacements	109	280.59
PGC Shooting Range Permit	1	30.97
Totals	<u>16,052</u>	<u>99,264.30</u>
Disbursements to Game Commission		(99,244.24)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(20.06)</u>
Balance due Game Commission (County) per settled reports		-
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
 DAUPHIN 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	22	\$ 439.34
Junior combination	2	17.94
Senior	2	25.94
Military	25	49.25
Mentored Junior & Youth	3	9.91
Non-resident		
Adult	3	302.91
Archery - Resident and Non-resident	38	636.86
Muzzleloaders - Resident and Non-resident	13	142.61
Antlerless deer		
Resident	15,682	93,621.54
Non-resident	177	4,596.69
Armed forces	49	292.53
Disabled veterans	24	143.28
Elk - Antlered and Antlerless	1	10.97
Bobcat	1	5.97
Adult Pheasant	3	77.91
Furtaker		
Adult resident	5	99.85
Disabled veterans	4	7.88
Migratory - Resident and Non-resident	6	17.82
Bear - Resident and Non-resident	17	271.49
DMAP - Resident and Non-resident	5	49.85
Replacements	124	244.74
PGC Shooting Range Permit	2	61.94
Totals	<u>16,208</u>	<u>101,127.22</u>
Disbursements to Game Commission		(101,084.16)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(43.06)</u>
Balance due Game Commission (County) per settled reports		-
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER
 DAUPHIN 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	14	\$ 306.60
Replacements	1	5.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	3	1.90
Replacements	1	-
Senior lifetime	2	101.80
Replacements	2	11.80
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	11	97.90
1 Year Trout/Salmon	2	17.80
3 Year Trout/Salmon	1	24.90
Replacements	1	5.90
Annual Fishing Button	3	27.00
Totals	<u>44</u>	<u>627.20</u>
Disbursements to Fish and Boat Commission		<u>(627.20)</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, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 DAUPHIN 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	12	\$ 263.57
3 Year Resident	1	63.97
5 Year Resident	1	105.97
National Guard/Armed Forces	1	1.97
Disabled Veterans	1	1.97
Replacements	2	-
Three day	1	25.97
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	1	14.97
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	9	80.73
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	1	24.97
Launch Permits	2	45.94
Totals	<u>35</u>	<u>715.87</u>
Disbursements to Fish and Boat Commission		<u>(715.87)</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
 DAUPHIN COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	Licenses Sold	Amount Due Fish and Boat Commission
Resident	7	\$ 153.79
National Guard/Armed Forces	1	1.97
Disabled Veterans	6	5.91
Replacements	1	-
Senior lifetime	2	101.94
Lake Erie And Trout/Salmon Combo Stamp	2	14.97
Trout/Salmon Stamp	8	71.76
Launch Permits	4	71.88
Annual Fishing Button	1	10.97
Totals	32	433.19
Disbursements to Fish and Boat Commission		(433.19)
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, 2022 to December 31, 2022		\$ -

TREASURER
 DAUPHIN 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	7	\$ 168.79
3 Year Resident	3	214.41
Venomous Snake	2	30.97
National Guard/Armed Forces	2	3.94
Disabled Veterans	18	11.82
Certifications	7	-
Replacements	3	-
Lake Erie And Trout/Salmon Combo Stamp	2	17.47
Trout/Salmon Stamp	7	80.29
3 Year Trout/Salmon	2	64.94
Launch Permits	4	91.88
Annual Fishing Button	1	10.97
Totals	58	695.48
Disbursements to Fish and Boat Commission		(695.48)
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, 2023 to December 31, 2023		\$ -

TREASURER
 DAUPHIN 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	10,692	\$ 60,132.00
Senior citizen	2,990	10,310.00
Lifetime	<u>1,437</u>	<u>43,270.00</u>
Totals	<u><u>15,119</u></u>	113,712.00
Disbursements to Department of Agriculture		<u>(113,712.00)</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
 DAUPHIN 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	10,452	\$ 59,206.00
Senior citizen	2,911	10,159.00
Lifetime	<u>1,397</u>	<u>42,340.00</u>
Totals	<u><u>14,760</u></u>	111,705.00
Disbursements to Department of Agriculture		<u>(111,705.00)</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
 DAUPHIN 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	9,569	\$ 54,205.00
Senior citizen	2,666	9,324.00
Lifetime	<u>1,375</u>	<u>40,940.00</u>
Totals	<u><u>13,610</u></u>	104,469.00
Disbursements to Department of Agriculture		<u>(104,459.00)</u>
Balance due Department of Agriculture (County) per settled reports		10.00
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>\$ 10.00</u></u>

TREASURER
 DAUPHIN 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	9,004	\$ 51,070.00
Senior citizen	2,659	9,271.00
Lifetime	<u>1,279</u>	<u>38,100.00</u>
Totals	<u><u>12,942</u></u>	98,441.00
Disbursements to Department of Agriculture		<u>(98,441.00)</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
DAUPHIN COUNTY
REPORT DISTRIBUTION
HUNTING LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2023
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

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Michael Bielen
Business Analyst II
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Dominic DiFrancesco
Treasurer

The Honorable Mary Bateman
Controller

The Honorable Justin Douglas
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.