

COMPLIANCE AUDIT

Treasurer

Delaware County, Pennsylvania

For the Period

Hunting - July 1, 2021 to June 30, 2024

Fishing - January 1, 2021 to December 31, 2024

Dog - January 1, 2022 to December 31, 2024

March 2026



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 James P. Hackett
Treasurer
Delaware County
Media, PA 19063

We have conducted a compliance audit of the Treasurer, Delaware 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 to the Commonwealth. 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.

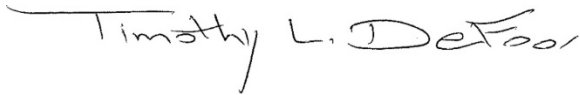
The Office is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and 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 Pennsylvania's Game Commission, Fish and Boat Commission, and Department of Agriculture, which obtain 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 few letters.

Timothy L. DeFoor
Auditor General
March 12, 2026

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TREASURER
DELAWARE COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2024
FOR THE FISHING LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2024
FOR THE DOG LICENSING PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

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 moneys collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2021 through 2024 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2021 through 2024 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2022 through 2024 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 provided by the appropriate licensing agency.

James P. Hackett served as Treasurer for the period January 1, 2021 to December 31, 2024.

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
 DELAWARE 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	255	\$ 5,092.35
Junior	3	17.91
Junior combination	13	116.61
Senior	28	363.16
Senior Lifetime Hunting	3	152.91
Senior Lifetime Combo	9	908.73
Senior Lifetime Upgrade Combo	4	203.88
Military	16	31.52
Spring Turkey	11	230.67
Mentored Junior & Youth	7	17.79
Non-resident		
Adult	18	1,817.46
Junior combination	2	101.94
Archery - Resident and Non-resident	236	3,858.92
Muzzleloaders - Resident and Non-resident	51	559.47
Antlerless deer		
Resident	8,301	49,556.97
Non-resident	413	10,725.61
Armed forces	11	65.67
Disabled veterans	22	131.34
Elk - Antlered and Antlerless	31	340.07
Bobcat	6	35.82
Fisher	1	5.97
River Otter	1	5.97
Adult Pheasant	53	1,376.41
Federal Duck Stamp	30	839.10
Furtaker		
Adult resident	37	738.89
Migratory - Resident and Non-resident	97	297.09
Bear - Resident and Non-resident	117	1,988.49
DMAP - Resident and Non-resident	11	109.67
Replacements	68	167.16
PGC Shooting Range Permit	4	123.88
Totals	<u>9,859</u>	<u>79,981.43</u>
Disbursements to Game Commission		(79,832.34)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.09)</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
DELAWARE 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	238	\$ 4,752.86
Landowner/Agriculture	80	77.60
Junior combination	17	152.49
Senior	23	298.31
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	10	1,009.70
Senior Lifetime Upgrade Combo	3	152.91
Military	14	27.58
Spring Turkey	6	125.82
Mentored Adult	1	19.97
Mentored Junior & Youth	8	23.76
Non-resident		
Adult	16	1,615.52
Junior combination	1	50.97
Archery - Resident and Non-resident	221	3,609.37
Muzzleloaders - Resident and Non-resident	54	592.38
Antlerless deer		
Resident	8,839	52,768.83
Non-resident	455	11,816.35
Armed forces	5	29.85
Disabled veterans	17	101.49
Elk - Antlered and Antlerless	34	372.98
Bobcat	4	23.88
Fisher	1	5.97
Adult Pheasant	56	1,454.32
Federal Duck Stamp	39	1,090.83
Furtaker		
Adult resident	39	778.83
Senior resident	2	25.94
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	85	252.45
Bear - Resident and Non-resident	100	1,657.00
DMAP - Resident and Non-resident	6	59.82
Replacements	70	179.10
PGC Shooting Range Permit	7	216.79
Totals	<u>10,456</u>	<u>83,549.52</u>
Disbursements to Game Commission		(83,401.49)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(151.03)</u>
Balance due Game Commission (County) per Game Commission data		(3.00)
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ (3.00)</u>

TREASURER
 DELAWARE COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2023 TO JUNE 30, 2024

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	156	\$ 3,115.32
Junior	1	5.97
Landowner/Agriculture	55	53.35
Junior combination	8	71.76
Senior	20	259.40
Senior Lifetime Hunting	2	101.94
Senior Lifetime Combo	5	504.85
Senior Lifetime Upgrade Combo	3	152.91
Military	10	19.70
Spring Turkey	10	209.70
Mentored Junior & Youth	4	7.88
Non-resident		
Adult	13	1,312.61
Mentored Adult	1	100.97
Archery - Resident and Non-resident	144	2,349.68
Muzzleloaders - Resident and Non-resident	40	448.80
Antlerless deer		
Resident	543	3,241.71
Non-resident	15	389.55
Armed forces	5	29.85
Disabled veterans	11	65.67
Elk - Antlered and Antlerless	26	285.22
Bobcat	2	11.94
Adult Pheasant	38	986.86
Federal Duck Stamp	36	1,006.92
Furtaker		
Adult resident	21	419.37
Senior resident	2	25.94
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	70	201.90
Bear - Resident and Non-resident	95	1,577.15
DMAP - Resident and Non-resident	31	484.07
Replacements	37	109.98
PGC Shooting Range Permit	10	309.70
Totals	<u>1,415</u>	<u>17,862.64</u>
Disbursements to Game Commission		(17,729.64)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(135.00)</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, 2023 to June 30, 2024		<u>\$ (2.00)</u>

TREASURER
 DELAWARE 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	46	\$ 1,010.41
3 Year Resident	2	127.94
5 Year Resident	5	529.71
Mentored Youth	9	-
Voluntary Youth	1	1.97
Senior resident	12	131.64
Replacements	1	5.97
National Guard/Armed Forces	1	1.97
Disabled Veterans	13	1.90
Replacements	8	-
Senior lifetime	9	407.76
Replacements	3	17.91
Trout/Salmon Stamp	52	466.16
3 Year Trout/Salmon	5	124.85
5 Year Trout/Salmon	4	163.74
10 Year Trout/Salmon	2	161.94
Totals	<u>173</u>	<u>3,153.87</u>
Disbursements to Fish and Boat Commission		<u>(3,153.87)</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
 DELAWARE 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	39	\$ 856.83
5 Year Resident	4	423.88
Mentored Youth	4	-
Voluntary Youth	2	1.97
Senior resident	11	120.67
Disabled Veterans	21	7.88
Replacements	5	-
Non-resident	4	207.88
Senior lifetime	6	254.85
Replacements	2	11.94
Lake Erie Stamp	1	6.00
Trout/Salmon Stamp	59	529.23
3 Year Trout/Salmon	2	49.94
5 Year Trout/Salmon	6	245.82
Launch Permits	9	156.73
Annual Fishing Button	1	10.97
Totals	<u>176</u>	<u>2,884.59</u>
Disbursements to Fish and Boat Commission		<u>(2,884.59)</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
 DELAWARE 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	33	\$ 765.54
3 Year Resident	4	285.88
Mentored Youth	9	-
Senior resident	15	183.30
3 Year Senior Resident	2	69.44
Replacements	1	5.97
Disabled Veterans	12	3.94
Combo Trout Lake Erie Permit	11	-
Certifications	3	-
Replacements	5	-
Non-resident	3	167.91
Senior lifetime	3	227.91
Replacements	3	17.91
Trout/Salmon Stamp	46	496.15
3 Year Trout/Salmon	10	324.70
5 Year Trout/Salmon	1	40.97
Launch Permits	10	219.70
Annual Fishing Button	3	32.91
Totals	<u>174</u>	<u>2,842.23</u>
Disbursements to Fish and Boat Commission		<u>(2,842.23)</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
DELAWARE COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2024 TO DECEMBER 31, 2024

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	37	\$ 997.89
3 Year Resident	2	157.94
5 Year Resident	1	130.97
Mentored Youth	10	-
Voluntary Youth	1	1.97
Senior resident	22	296.34
3 Year Senior Resident	2	76.94
Disabled Veterans	23	17.73
Combo Trout Lake Erie Permit	16	-
Certifications	7	-
Replacements	10	-
Non-resident	3	179.91
Tourist		
Three day	1	30.97
Senior lifetime	8	687.76
Replacements	1	5.97
Lake Erie Stamp	1	8.97
3 Year Lake Erie and Trout/Salmon	1	57.97
Trout/Salmon Stamp	64	894.08
3 Year Trout/Salmon	6	239.82
5 Year Trout/Salmon	3	197.91
Launch Permits	3	68.91
Annual Fishing Button	3	32.91
Totals	<u>225</u>	<u>4,084.96</u>
Disbursements to Fish and Boat Commission		<u>(4,084.96)</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, 2024 to December 31, 2024		<u>\$ -</u>

TREASURER
 DELAWARE 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	6,564	\$ 35,230.00
Senior citizen	1,934	6,370.00
Lifetime	<u>733</u>	<u>20,890.00</u>
Totals	<u><u>9,231</u></u>	62,490.00
Disbursements to Department of Agriculture		<u>(62,490.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
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
 DELAWARE 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	7,545	\$ 40,481.00
Senior citizen	2,255	7,415.00
Lifetime	<u>632</u>	<u>17,930.00</u>
Totals	<u><u>10,432</u></u>	65,826.00
Disbursements to Department of Agriculture		<u>(65,826.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
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
 DELAWARE COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2024 TO DECEMBER 31, 2024

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,553	\$ 51,197.00
Senior citizen	2,671	10,023.00
Lifetime	<u>867</u>	<u>33,455.00</u>
Totals	<u><u>12,091</u></u>	94,675.00
Disbursements to Department of Agriculture		<u>(94,675.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2024 to December 31, 2024		<u><u>\$ -</u></u>

TREASURER
DELAWARE COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2024
FOR THE FISHING LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2024
FOR THE DOG LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2024

Summary Of Prior Audit Recommendation

During our prior audit, we recommended that the office:

- Establish and implement an adequate system of internal controls over the bank accounts.

During our current audit, we noted that the office complied with our recommendation.

TREASURER
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2024
FOR THE FISHING LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2024
FOR THE DOG LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2024

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
Department of Agriculture

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 James P. Hackett
Treasurer

The Honorable Louis Rosenthal
Controller

The Honorable Richard R. Womack
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.