

COMPLIANCE AUDIT

Treasurer

Tioga 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 Kera Hackett
Treasurer
Tioga County
Wellsboro, PA 16901

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

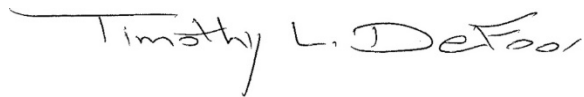
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, 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 Tioga 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 that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
February 26, 2025

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TREASURER
TIOGA 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.

Kera Hackett 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
TIOGA 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
TIOGA 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	40	\$ 796.00
Junior	3	17.70
Junior combination	6	53.40
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	3	152.70
Military	13	24.70
Spring Turkey	1	20.90
Mentored Junior & Youth	2	3.80
Non-resident		
Adult	7	706.30
Seven day	3	92.70
Archery - Resident and Non-resident	47	777.30
Muzzleloaders - Resident and Non-resident	20	218.00
Antlerless deer		
Resident	10,018	59,106.20
Resident landowners	6	35.40
Non-resident	783	20,279.70
Armed forces	3	17.70
Disabled veterans	46	271.40
Elk - Antlered and Antlerless	8	87.20
Bobcat	2	11.80
Adult Pheasant	3	77.70
Federal Duck Stamp	1	27.40
Furtaker		
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	9	32.10
Bear - Resident and Non-resident	50	855.00
DMAP - Resident and Non-resident	22	292.80
Replacements	65	383.50
Totals	<u>11,167</u>	<u>84,495.80</u>
Disbursements to Game Commission		(84,354.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(142.00)</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, 2019 to June 30, 2020		<u>\$ (1.00)</u>

TREASURER
TIOGA 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	47	\$ 935.30
Junior combination	6	53.40
Senior	3	38.70
Senior Lifetime Hunting	1	50.90
Military	15	28.50
Spring Turkey	2	41.80
Mentored Junior & Youth	5	13.50
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	52	856.80
Muzzleloaders - Resident and Non-resident	25	292.50
Antlerless deer		
Resident	10,443	61,613.70
Resident landowners	7	41.30
Non-resident	791	20,486.90
Armed forces	8	47.20
Disabled veterans	44	259.60
Elk - Antlered and Antlerless	8	87.20
Bobcat	4	23.60
Adult Pheasant	3	77.70
Furtaker		
Adult resident	3	59.70
Disabled veterans	2	2.87
Migratory - Resident and Non-resident	8	29.20
Bear - Resident and Non-resident	50	835.00
DMAP - Resident and Non-resident	20	198.00
Replacements	45	265.50
Hunting & Trapping Digest	3	-
Totals	<u>11,599</u>	<u>86,742.47</u>
Disbursements to Game Commission		(86,615.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(127.03)</u>
Balance due Game Commission (County) per settled reports		(.06)
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ (.06)</u>

TREASURER
TIOGA 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	43	\$ 858.71
Junior	1	5.97
Junior combination	6	53.82
Senior	4	51.88
Military	24	47.28
Spring Turkey	1	20.97
Mentored Junior & Youth	7	13.79
Non-resident		
Adult	5	504.85
Archery - Resident and Non-resident	56	934.32
Muzzleloaders - Resident and Non-resident	27	306.19
Antlerless deer		
Resident	9,322	55,653.34
Resident landowners	7	41.79
Non-resident	739	19,191.83
Armed forces	13	77.61
Disabled veterans	44	262.68
Elk - Antlered and Antlerless	10	109.70
Bobcat	6	35.82
Adult Pheasant	3	77.91
Federal Duck Stamp	1	27.97
Furtaker		
Adult resident	1	19.97
Disabled veterans	7	13.79
Migratory - Resident and Non-resident	1	2.97
Bear - Resident and Non-resident	51	834.47
DMAP - Resident and Non-resident	18	179.46
Replacements	38	226.86
Totals	<u>10,435</u>	<u>79,553.95</u>
Disbursements to Game Commission		(79,435.89)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.00)</u>
Balance due Game Commission (County) per settled reports		.06
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$.06</u>

TREASURER
TIOGA 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	46	\$ 918.62
Junior	1	5.97
Junior combination	4	35.88
Senior	3	38.91
Senior Lifetime Combo	1	100.97
Senior Lifetime Upgrade Combo	1	50.97
Military	24	47.28
Mentored Junior & Youth	6	15.82
Non-resident		
Adult	4	403.88
Mentored Junior	1	40.97
Archery - Resident and Non-resident	54	882.38
Muzzleloaders - Resident and Non-resident	31	350.07
Antlerless deer		
Resident	8,997	53,716.09
Resident landowners	9	53.73
Non-resident	759	19,711.23
Armed forces	8	47.76
Disabled veterans	47	280.59
Elk - Antlered and Antlerless	8	87.76
Bobcat	8	47.76
Adult Pheasant	5	129.85
Furtaker		
Adult resident	5	99.85
Disabled veterans	4	7.88
Migratory - Resident and Non-resident	2	5.94
Bear - Resident and Non-resident	49	822.53
DMAP - Resident and Non-resident	31	409.07
Replacements	63	274.62
Totals	<u>10,171</u>	78,586.38
Disbursements to Game Commission		(78,472.35)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(121.00)</u>
Balance due Game Commission (County) per settled reports		(6.97)
Proposed Audit Adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ (6.97)</u>

TREASURER
TIOGA 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
Mentored Youth	4	-
Replacements	1	5.90
Senior resident	1	10.90
Disabled Veterans	13	11.40
Non-resident	1	51.90
Tourist		
One day	1	25.90
Three day	1	25.90
Seven day	1	33.90
Senior lifetime	2	101.80
Lake Erie Stamp	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	13	115.70
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	2	49.80
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	9.00
Totals	<u>61</u>	<u>886.10</u>
 Disbursements to Fish and Boat Commission		 <u>(886.10)</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
TIOGA 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	11	\$ 241.67
Mentored Youth	4	-
Replacements	1	5.97
Senior resident	2	21.94
Disabled Veterans	14	17.66
Replacements	2	-
Senior lifetime	1	50.97
Replacements	1	5.97
Lake Erie Stamp	2	17.94
Trout/Salmon Stamp	11	98.67
3 Year Trout/Salmon	1	24.97
Totals	<u>50</u>	<u>485.76</u>
Disbursements to Fish and Boat Commission		<u>(485.76)</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
TIOGA 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	13	\$ 285.61
3 Year Resident	1	63.97
Senior resident	4	43.88
Disabled Veterans	9	13.79
Replacements	3	-
Non-resident	2	103.94
Tourist		
One day	1	25.97
Senior lifetime	2	101.94
Trout/Salmon Stamp	21	188.37
3 Year Trout/Salmon	2	49.94
Totals	<u>58</u>	<u>877.41</u>
Disbursements to Fish and Boat Commission		<u>(877.41)</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
TIOGA 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	\$ 171.29
Venomous Snake	1	-
Senior resident	1	12.22
Disabled Veterans	22	17.73
Combo Trout Lake Erie Permit	14	-
Certifications	10	-
Replacements	1	-
Non-resident	3	167.91
Venomous Snake Permits	1	60.97
Senior lifetime	3	227.91
Trout/Salmon Stamp	16	183.52
3 Year Trout/Salmon	1	32.47
Totals	<u>80</u>	<u>874.02</u>
Disbursements to Fish and Boat Commission		<u>(874.02)</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
TIOGA 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	3,048	\$ 17,298.00
Senior citizen	1,231	5,359.00
Lifetime	<u>219</u>	<u>3,570.00</u>
Totals	<u><u>4,498</u></u>	26,227.00
Disbursements to Department of Agriculture		<u>(26,227.00)</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
 TIOGA 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	2,922	\$ 16,642.00
Senior citizen	1,434	5,044.00
Lifetime	<u>178</u>	<u>5,280.00</u>
Totals	<u><u>4,534</u></u>	26,966.00
Disbursements to Department of Agriculture		<u>(26,966.00)</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
TIOGA 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	2,543	\$ 14,469.00
Senior citizen	1,241	4,349.00
Lifetime	<u>197</u>	<u>5,810.00</u>
Totals	<u><u>3,981</u></u>	24,628.00
Disbursements to Department of Agriculture		<u>(24,628.00)</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
 TIOGA 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	2,305	\$ 13,141.00
Senior citizen	1,231	4,317.00
Lifetime	<u>219</u>	<u>6,320.00</u>
Totals	<u><u>3,755</u></u>	23,778.00
Disbursements to Department of Agriculture		<u>(23,778.00)</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
TIOGA 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. Michael J. Bielen
Business Analyst II
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Kera Hackett
Treasurer

The Honorable Sam VanLoon
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.