

ATTESTATION ENGAGEMENT

Treasurer

Fayette County, Pennsylvania

For the Period

January 1, 2011 to December 31, 2013

December 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Nancy Lee Wilson
Treasurer
Fayette County
Uniontown, PA 15401

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Fayette County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The county office's management is the responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* 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. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Office of the Treasurer, Fayette County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

September 8, 2014

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TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	98	\$ 1,930.60
Junior	7	39.90
Landowner	1	3.70
Junior combination	5	43.50
Senior	17	215.90
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	3	152.10
Military	30	51.00
Spring Turkey	1	20.70
Mentored Youth	4	6.80
Non-resident		
Adult	9	906.30
Junior combination	1	50.70
Seven day	1	30.70
Archery - Resident and Non-resident	49	779.30
Muzzleloaders - Resident and Non-resident	49	524.30
Antlerless deer		
Resident	15,415	87,865.50
Resident landowners	9	51.30
Non-resident	127	3,263.90
Non-resident landowners	1	25.70
Armed forces	34	193.80
Disabled veterans	45	256.50
Elk - Antlered and Antlerless	5	53.50
Bobcat	1	5.70
Furtaker		
Adult resident	1	19.70
Senior resident	1	12.70
Migratory - Resident and Non-resident	8	21.60
Bear - Resident and Non-resident	32	502.40
DMAP - Resident and Non-resident	1	9.70
Replacements	61	347.70
Totals (Note 2)	<u>16,021</u>	<u>97,888.70</u>
Disbursements to Game Commission (Note 3)		(97,779.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(109.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	141	\$2,777.70
Junior	15	85.50
Landowner	2	7.40
Junior combination	5	43.50
Senior	9	114.30
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Military	21	35.70
Reserves	3	5.10
Spring Turkey	1	20.70
Mentored Youth	11	18.70
Non-resident		
Adult	3	302.10
Junior combination	1	50.70
Archery - Resident and Non-resident	65	1,020.50
Muzzleloaders - Resident and Non-resident	53	567.10
Antlerless deer		
Resident	18,113	103,244.10
Resident landowners	6	34.20
Non-resident	171	4,394.70
Non-resident landowners	1	25.70
Armed forces	27	153.90
Disabled veterans	46	262.20
Elk - Antlered and Antlerless	1	10.70
Furtaker		
Adult resident	1	19.70
Migratory - Resident and Non-resident	13	38.10
Bear - Resident and Non-resident	40	628.00
DMAP - Resident and Non-resident	4	38.80
Replacements	85	484.50
Donations for the Game Commission	37	102.30
Totals (Note 2)	<u>18,890</u>	<u>115,746.40</u>
Disbursements to Game Commission (Note 3)		(115,637.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(109.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	138	\$ 2,718.60
Junior	6	34.20
Landowner	1	3.70
Junior combination	3	26.10
Senior	7	88.90
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	9	456.30
Military	12	20.40
Spring Turkey	4	82.80
Mentored Youth	10	17.00
Non-resident		
Adult	3	302.10
Junior combination	1	50.70
Archery - Resident and Non-resident	62	973.40
Muzzleloaders - Resident and Non-resident	53	567.10
Antlerless deer		
Resident	18,118	103,272.60
Resident landowners	6	34.20
Non-resident	153	3,932.10
Non-resident landowners	1	25.70
Armed forces	14	79.80
Disabled veterans	46	262.20
Bobcat	1	5.70
Furtaker		
Adult resident	3	59.10
Senior resident	2	25.40
Migratory - Resident and Non-resident	12	32.40
Bear - Resident and Non-resident	39	612.30
DMAP - Resident and Non-resident	3	29.10
Replacements	61	347.70
Donations for the Game Commission	59	157.80
Totals (Note 2)	<u>18,833</u>	<u>114,821.60</u>
Disbursements to Game Commission (Note 3)		(114,689.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(132.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	35	\$ 759.50
Senior resident	4	42.80
National Guard/Armed Forces	3	5.10
Non-resident	2	103.40
Senior lifetime	15	760.50
Lifetime Upgrade Card	3	20.10
Replacements	5	28.50
Donations for the Fish and Boat Commission		7.30
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	10	147.00
Trout/Salmon Stamp	40	348.00
Angler and Boater Magazine	2	25.40
Totals (Note 2)	<u>120</u>	2,256.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,256.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	27	\$ 585.90
Replacements	1	5.70
Senior resident	1	10.70
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	14	93.80
Replacements	2	11.40
Donations for the Fish and Boat Commission		11.30
Lake Erie And Trout/Salmon Combo Stamp	12	176.40
Trout/Salmon Stamp	36	313.20
Angler and Boater Magazine	2	25.40
Totals (Note 2)	<u>118</u>	2,351.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,351.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	30	\$ 651.00
3 Year Resident	1	63.70
5 Year Resident	2	211.40
Senior resident	4	42.80
 National Guard/Armed Forces	 1	 1.70
Non-resident	1	51.70
Tourist		
One day	1	25.70
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	12	85.40
Replacements	5	28.50
 Donations for the Fish and Boat Commission		 31.20
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	9	132.30
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	40	348.00
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Angler and Boater Magazine	1	12.70
Totals (Note 2)	<u>131</u>	2,844.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,844.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,805	\$ 63,405.00
Senior citizen	4,002	15,073.00
Lifetime	394	11,640.00
Totals (Note 2)	<u>15,201</u>	<u>90,118.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(90,118.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,910	\$ 51,671.00
Senior citizen	3,654	13,555.00
Lifetime	<u>450</u>	<u>12,990.00</u>
Totals (Note 2)	<u><u>13,014</u></u>	78,216.00
Disbursements to Department of Agriculture (Note 3)		<u>(78,216.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,335	\$ 66,519.00
Senior citizen	4,809	17,906.00
Lifetime	<u>547</u>	<u>15,990.00</u>
Totals (Note 2)	<u><u>16,691</u></u>	100,415.00
Disbursements to Department of Agriculture (Note 3)		<u>(100,415.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u><u>\$ -</u></u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FAYETTE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

1. Criteria

The Statements 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 Statements 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.

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.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
FAYETTE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Robert F. Danko served as Treasurer during the hunting license period July 1, 2010 to June 30, 2013 and during the fishing and dog license period January 1, 2011 to December 31, 2013.

TREASURER
FAYETTE COUNTY
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that the office establish and implement procedures to ensure that all unissued licenses are properly maintained, accounted for, and available for examination.

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

TREASURER
FAYETTE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Nancy Lee Wilson	Treasurer
The Honorable Jeanine Wrona	Controller
The Honorable Al Ambrosini	Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.