

ATTESTATION ENGAGEMENT

Treasurer

Westmoreland County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2014

Fishing and Dog - January 1, 2011 to
December 31, 2013

August 2015



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 Jared Squires
Treasurer
Westmoreland County
Greensburg, PA 15601

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Westmoreland 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 county office's management is 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 Treasurer, Westmoreland 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

July 22, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
WESTMORELAND 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	175	\$ 3,447.50
Junior	9	51.30
Junior combination	17	147.90
Senior	10	127.00
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	89	151.30
Spring Turkey	4	82.80
Mentored Youth	6	10.20
Non-resident		
Adult	5	503.50
Junior	1	40.70
Archery - Resident and Non-resident	150	2,355.00
Muzzleloaders - Resident and Non-resident	61	652.70
Antlerless deer		
Resident	29,612	168,788.40
Non-resident	230	5,951.00
Armed forces	88	501.60
Disabled veterans	54	307.80
Elk - Antlered and Antlerless	1	10.70
Bobcat	2	11.40
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	26	70.20
Bear - Resident and Non-resident	57	894.90
DMAP - Resident and Non-resident	3	29.10
Replacements	78	444.60
Totals (Note 2)	<u>30,698</u>	<u>185,676.60</u>
Disbursements to Game Commission (Note 3)		(185,557.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(119.30)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	206	\$4,058.20
Junior	8	45.60
Junior combination	14	121.80
Senior	8	101.60
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Military	82	139.40
Spring Turkey	1	20.70
Mentored Youth	9	15.30
Non-resident		
Adult	4	402.80
Junior	1	40.70
Archery - Resident and Non-resident	147	2,307.90
Muzzleloaders - Resident and Non-resident	77	823.90
Antlerless deer		
Resident	32,681	186,281.70
Non-resident	241	6,193.70
Armed forces	78	444.60
Disabled veterans	49	279.30
Elk - Antlered and Antlerless	2	21.40
Bobcat	3	17.10
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	37	99.90
Bear - Resident and Non-resident	68	1,067.60
DMAP - Resident and Non-resident	2	19.40
Replacements	97	552.90
Totals (Note 2)	<u>33,830</u>	<u>203,606.00</u>
Disbursements to Game Commission (Note 3)		(203,473.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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
WESTMORELAND 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	176	\$ 3,467.20
Junior	3	17.10
Junior combination	10	87.00
Senior	3	38.10
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	2	101.40
Military	82	139.40
Spring Turkey	3	62.10
Mentored Youth	15	25.50
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	136	2,135.20
Muzzleloaders - Resident and Non-resident	59	631.30
Antlerless deer		
Resident	31,664	180,484.80
Resident landowners	2	11.40
Non-resident	235	6,059.50
Armed forces	82	467.40
Disabled veterans	56	319.20
Elk - Antlered and Antlerless	2	21.40
Bobcat	3	17.10
Fisher	1	5.70
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	28	75.60
Bear - Resident and Non-resident	53	832.10
DMAP - Resident and Non-resident	4	38.80
Replacements	100	570.00
Totals (Note 2)	<u>32,745</u>	<u>196,955.50</u>
Disbursements to Game Commission (Note 3)		(196,816.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(139.00)</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
WESTMORELAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	165	\$ 3,250.50
Junior	4	22.80
Junior combination	13	113.10
Senior	4	50.80
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	3	152.10
Senior Lifetime Upgrade Combo	2	101.40
Military	86	146.20
Reserves	3	5.10
Spring Turkey	3	62.10
Mentored Youth	14	23.80
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	163	2,569.10
Muzzleloaders - Resident and Non-resident	69	738.30
Antlerless deer		
Resident	29,559	168,486.30
Non-resident	170	4,369.00
Armed forces	95	541.50
Disabled veterans	55	313.50
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Furtaker		
Adult resident	7	137.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	34	91.80
Bear - Resident and Non-resident	57	894.90
DMAP - Resident and Non-resident	1	9.70
Replacements	78	444.60
Donations for the Game Commission	7	12.90
Totals (Note 2)	<u>30,605</u>	<u>183,393.50</u>
Disbursements to Game Commission (Note 3)		(183,261.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(131.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ 1.00</u>

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

TREASURER
WESTMORELAND 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	84	\$ 1,822.80
Senior resident	3	32.10
National Guard/Armed Forces	31	52.70
Replacements	1	5.70
Tourist		
Three day	1	25.70
Senior lifetime	34	1,723.80
Lifetime Upgrade Card	43	288.10
Replacements	11	62.70
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	51	749.70
Trout/Salmon Stamp	84	730.80
Totals (Note 2)	<u>347</u>	5,528.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,528.90)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	79	\$ 1,714.30
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	19	32.30
Replacements	1	5.70
Non-resident	1	51.70
3 Year Non-resident		
Senior lifetime	42	2,129.40
Lifetime Upgrade Card	52	348.40
Replacements	7	39.90
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	48	705.60
Trout/Salmon Stamp	76	661.20
Totals (Note 2)	<u>331</u>	5,741.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,736.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.70
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ 5.70</u>

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

TREASURER
WESTMORELAND 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	69	\$ 1,497.30
3 Year Resident	4	254.80
5 Year Resident	1	105.70
Senior resident	6	64.20
National Guard/Armed Forces	15	25.50
Senior lifetime	14	709.80
Lifetime Upgrade Card	20	154.00
Replacements	6	34.20
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	29	426.30
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	55	478.50
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>224</u>	<u>3,893.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,889.80)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		4.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 4.00</u>

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

TREASURER
WESTMORELAND 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	35,305	\$ 195,847.00
Senior citizen	8,246	29,002.00
Lifetime	1,839	54,960.00
Totals (Note 2)	<u>45,390</u>	279,809.00
Disbursements to Department of Agriculture (Note 3)		<u>(279,809.00)</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
WESTMORELAND 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	32,437	\$ 179,109.00
Senior citizen	8,400	29,355.00
Lifetime	2,144	63,680.00
Totals (Note 2)	<u>42,981</u>	272,144.00
Disbursements to Department of Agriculture (Note 3)		<u>(272,144.00)</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>

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

TREASURER
WESTMORELAND 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	33,855	\$ 187,111.00
Senior citizen	9,245	32,442.00
Lifetime	2,485	73,660.00
Totals (Note 2)	<u>45,585</u>	293,213.00
Disbursements to Department of Agriculture (Note 3)		<u>(293,213.00)</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>

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

TREASURER
 WESTMORELAND COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 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 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of paper fishing licenses for license years 2011 through 2013 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.

TREASURER
WESTMORELAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

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 Officers Serving During Examination Period

Kathalyn O'Brien served as Treasurer during the hunting license period July 1, 2010 to December 31, 2011 and during the fishing and dog license period January 1, 2011 to December 31, 2011.

Jared M. Squires served as Treasurer during the hunting license period January 1, 2012 to June 30, 2014 and during the fishing and dog license period January 1, 2012 to December 31, 2013.

TREASURER
WESTMORELAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
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. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

The Honorable Jared M. Squires	Treasurer
The Honorable Jeffrey Balzer	Controller
The Honorable Charles Anderson	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.