

ATTESTATION ENGAGEMENT

Treasurer

Erie County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2014

Fishing and Dog - January 1, 2011 to
December 31, 2014

June 2016



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 James Sparber
Treasurer
Erie County
Erie, PA 16501

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Erie 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 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements 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 Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies listed below to be material weaknesses.

- Missing Dog Licenses.

- Dog License Voids Were Not Properly Recorded And Reported.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Office'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, Erie 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.

April 28, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
 ERIE 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	66	\$ 1,300.20
Junior	3	17.10
Junior combination	3	26.10
Senior	6	76.20
Senior Lifetime Combo	1	100.70
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	87	147.90
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	2	3.40
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	79	1,240.30
Muzzleloaders - Resident and Non-resident	35	374.50
Antlerless deer		
Resident	10,414	59,359.80
Resident landowners	11	62.70
Non-resident	79	2,030.30
Non-resident landowners	3	77.10
Armed forces	83	473.10
Disabled veterans	48	273.60
Elk - Antlered and Antlerless	1	10.70
Bobcat	1	5.70
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	36	97.20
Bear - Resident and Non-resident	24	376.80
DMAP - Resident and Non-resident	4	38.80
Replacements	53	302.10
Totals (Note 2)	<u>11,060</u>	<u>67,089.00</u>
Disbursements to Game Commission (Note 3)		(67,004.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(86.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(1.70)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ (1.70)</u>

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

TREASURER
 ERIE 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	69	\$1,373.30
Junior	4	22.80
Landowner	1	3.70
Junior combination	9	78.30
Senior	4	50.80
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	7	354.90
Military	59	100.30
Reserves	5	8.50
Spring Turkey	5	103.50
Mentored Youth	7	11.90
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	61	987.70
Muzzleloaders - Resident and Non-resident	29	310.30
Antlerless deer		
Resident	13,993	79,760.10
Resident landowners	13	74.10
Non-resident	198	5,088.60
Non-resident landowners	2	51.40
Armed forces	82	467.40
Disabled veterans	62	353.40
Elk - Antlered and Antlerless	3	32.10
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	23	371.10
Replacements	90	513.00
Totals (Note 2)	<u>14,759</u>	<u>91,041.30</u>
Disbursements to Game Commission (Note 3)		(90,945.40)
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)		(13.40)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ (13.40)</u>

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

TREASURER
 ERIE 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	64	\$ 1,260.80
Junior	2	11.40
Landowner	1	3.70
Junior combination	3	26.10
Senior	6	76.20
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	41	69.70
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	4	6.80
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	58	930.60
Muzzleloaders - Resident and Non-resident	31	331.70
Antlerless deer		
Resident	15,034	85,693.80
Resident landowners	10	57.00
Non-resident	240	6,168.00
Non-resident landowners	3	77.10
Armed forces	69	393.30
Disabled veterans	66	376.20
Elk - Antlered and Antlerless	3	32.10
Adult resident	1	19.70
Migratory - Resident and Non-resident	27	72.90
Bear - Resident and Non-resident	26	428.20
DMAP - Resident and Non-resident	3	29.10
Replacements	67	381.90
Totals (Note 2)	<u>15,781</u>	<u>97,634.70</u>
Disbursements to Game Commission (Note 3)		(97,536.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(98.30)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
 ERIE 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	55	\$ 1,083.50
Junior	2	11.40
Landowner	1	3.70
Junior combination	7	60.90
Senior	7	88.90
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	4	202.80
Military	39	66.30
Reserves	5	8.50
Spring Turkey	9	186.30
Mentored Youth	3	5.10
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	69	1,083.30
Muzzleloaders - Resident and Non-resident	30	321.00
Antlerless deer		
Resident	15,092	86,024.40
Resident landowners	16	91.20
Non-resident	135	3,469.50
Non-resident landowners	2	51.40
Armed forces	53	302.10
Disabled veterans	68	387.60
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Fisher	1	5.70
Furtaker		
Adult resident	3	59.10
Senior resident	1	12.70
Migratory - Resident and Non-resident	25	67.50
Bear - Resident and Non-resident	27	443.90
DMAP - Resident and Non-resident	4	38.80
Replacements	76	433.20
Totals (Note 2)	<u>15,747</u>	<u>95,452.90</u>
Disbursements to Game Commission (Note 3)		(95,350.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(102.20)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
 ERIE 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	56	\$ 1,215.20
Senior resident	1	10.70
National Guard/Armed Forces	12	20.40
Non-resident	1	51.70
Tourist - Seven day	1	33.70
Senior lifetime	28	1,419.60
Lifetime Upgrade Card	11	73.70
Replacements	12	68.40
Lake Erie Stamp	15	130.50
Lake Erie And Trout/Salmon Combo Stamp	84	1,234.80
Trout/Salmon Stamp	<u>2</u>	<u>17.40</u>
Totals (Note 2)	<u>223</u>	4,276.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,270.40)</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, 2011 to December 31, 2011		<u>\$ 5.70</u>

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

TREASURER
 ERIE 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	47	\$ 1,019.90
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	4	6.80
Senior lifetime	36	1,825.20
Lifetime Upgrade Card	2	13.40
Replacements	21	119.70
Lake Erie Stamp	22	191.40
Lake Erie And Trout/Salmon Combo Stamp	70	1,029.00
Trout/Salmon Stamp	1	8.70
Totals (Note 2)	210	4,284.00
Disbursements to Fish and Boat Commission (Note 3)		(4,289.70)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(5.70)
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending January 1, 2012 to December 31, 2012		\$ (5.70)

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

TREASURER
 ERIE 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	37	\$ 802.90
3 Year Resident	3	191.10
Replacements	1	5.70
Senior resident	1	10.70
National Guard/Armed Forces	7	11.90
Non-resident	5	258.50
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	6	50.20
Replacements	9	51.30
Lake Erie Stamp	16	139.20
Lake Erie And Trout/Salmon Combo Stamp	56	823.20
3 Year Lake Erie and Trout/Salmon	2	85.40
Totals (Note 2)	<u>163</u>	3,444.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,442.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		2.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 2.00</u>

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

TREASURER
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	60	\$ 1,302.00
3 Year Resident	1	63.70
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	11	18.70
Replacements	1	5.70
Non-resident	4	206.80
Replacements	1	5.70
Senior lifetime	18	912.60
Lifetime Upgrade Card	12	140.40
Replacements	6	34.20
Lake Erie Stamp	19	165.30
Lake Erie And Trout/Salmon Combo Stamp	72	1,058.40
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	4	34.80
Totals (Note 2)	<u>213</u>	4,018.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,038.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(20.80)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ (20.80)</u>

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

TREASURER
 ERIE 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	9,589	\$ 53,699.00
Senior citizen	3,292	11,630.00
Lifetime	<u>562</u>	<u>16,720.00</u>
Totals (Note 2)	<u><u>13,443</u></u>	82,049.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,049.00)</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>\$ -</u></u>

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

TREASURER
 ERIE 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	10,139	\$ 56,727.00
Senior citizen	3,477	12,195.00
Lifetime	<u>696</u>	<u>20,980.00</u>
Totals (Note 2)	<u>14,312</u>	89,902.00
Disbursements to Department of Agriculture (Note 3)		<u>(89,902.00)</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
 ERIE 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	16,206	\$ 90,998.00
Senior citizen	4,597	16,203.00
Lifetime	<u>846</u>	<u>25,470.00</u>
Totals (Note 2)	<u><u>21,649</u></u>	132,671.00
Disbursements to Department of Agriculture (Note 3)		<u>(132,659.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		12.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 12.00</u>

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

TREASURER
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,905	\$77,681.00
Senior citizen	4,314	\$15,068.00
Lifetime	<u>740</u>	<u>\$22,060.00</u>
Totals (Note 2)	<u>18,959</u>	114,809.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$114,809.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 ERIE 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, 2014

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 hunting licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2011 through 2014 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
ERIE 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, 2014

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

James Sparber served as Director of the Department of Finance during the hunting license period July 1, 2010 to June 30, 2014 and during the fishing and dog license period January 1, 2011 to December 31, 2014.

TREASURER
ERIE COUNTY
FINDINGS AND RECOMMENDATIONS
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, 2014

Finding No. 1 - Missing Dog Licenses

Our examination disclosed that the following records were unavailable for review:

- 4 senior dog licenses and tags totaling \$20 for the period January 1, 2011 to December 31, 2011.
- 270 individual and 18 senior dog licenses and tags totaling \$1,980 for the period January 1, 2012 to December 31, 2012.
- 41 individual and 11 senior dog licenses and tags totaling \$342 for the period January 1, 2013 to December 31, 2013.
- 5 individual dog licenses and tags totaling \$35 for the period January 1, 2014 to December 31, 2014.

Good internal accounting controls ensure that all unissued licenses are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

This condition existed because the office failed to establish and implement an adequate system of internal controls over unissued licenses. The office stated that internal controls were not in place to ensure that agents were accurately reporting all transactions occurring.

Recommendations

We recommend that the office establish and implement procedures to ensure that all unissued licenses are properly accounted for and maintained. All documentation should be kept until audited by the Department of the Auditor General. Furthermore, the Department of Agriculture needs to determine what action is necessary to recover the value of the missing licenses.

TREASURER
ERIE COUNTY
FINDINGS AND RECOMMENDATIONS
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, 2014

Finding No. 1 - Missing Dog Licenses (Continued)

Management's Response

The County officers stated:

County of Erie, Bureau of Revenue, hereby acknowledges the recent audit and exit conference of April 28, 2016. Finding of Missing Dog Licenses has been addressed internally. Policy and procedures have been updated to emphasize proper record keeping and retention of all tags. Frequent staff training will ensure all present and future staff are aware of the procedures and understand the importance of immediate and detailed record keeping and storage requirements.

Auditor's Conclusion

During our next examination, we will determine if the office complied with our recommendation.

TREASURER
ERIE COUNTY
FINDINGS AND RECOMMENDATIONS
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, 2014

Finding No. 2 - Dog License Voids Were Not Properly Recorded And Reported

Our examination disclosed that 11 of 24 voided dog licenses reviewed were not accurately reported to the Department of Agriculture. We also found that 5 dog license certificates were not properly marked as void.

Good internal accounting controls ensure that all voided licenses are properly voided and accounted for and reported to the appropriate agency.

Without a good system of internal controls over voided licenses, the potential is increased that license sales could be misstated, lost, stolen or misappropriated.

This condition existed because the office failed to establish and implement an adequate system of internal controls over voided licenses.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over voided licenses to ensure that all voided licenses are properly voided and accounted for and reported to the appropriate agency.

Management's Response

The County officers stated:

County of Erie, Bureau of Revenue, hereby acknowledges the recent audit and exit conference of April 28, 2016. Finding for Voids not being properly recorded and reported has been addressed internally. Policy and procedures have been updated to emphasize proper record keeping and retention of all voided tags. Void process now includes immediate verification of voids and securing of voided tags in a newly constructed office safe. Void tags will be kept on site to avoid possibility of handling issues and will be kept in a sealed container(s). Frequent staff training will ensure all present and future staff are aware of the procedures and understand the importance of immediate and detailed record keeping and storage requirements.

Auditor's Conclusion

During our next examination, we will determine if the office complied with our recommendation.

TREASURER
ERIE 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, 2014

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

Mr. James Sparber
Treasurer

The Honorable Mary E. Schaaf
Controller

The Honorable Andre Horton
Chair of Erie County Council

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