

# ATTESTATION ENGAGEMENT

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## Treasurer

Butler County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2013

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

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February 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 Diane R. Marburger  
Treasurer  
Butler County  
Butler, PA 16003

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Butler 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*.

## Independent Auditor's Report (Continued)

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.

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*.

Independent Auditor's Report (Continued)

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.

We appreciate the courtesy extended by the Treasurer, Butler 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

October 21, 2014

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TREASURER  
 BUTLER 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	198	\$ 3,900.60
Junior	12	68.40
Landowner	3	11.10
Junior combination	15	130.50
Senior	14	177.80
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	2	101.40
Military	90	153.00
Spring Turkey	12	248.40
Mentored Youth	14	23.80
Non-resident		
Adult	7	704.90
Seven day	2	61.40
Archery - Resident and Non-resident	151	2,380.70
Muzzleloaders - Resident and Non-resident	112	1,198.40
Antlerless deer		
Resident	19,813	112,934.10
Resident landowners	39	222.30
Non-resident	173	4,446.10
Armed forces	84	478.80
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	16	171.20
Bobcat	13	74.10
Fisher	7	39.90
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	63	170.10
Bear - Resident and Non-resident	129	2,025.30
DMAP - Resident and Non-resident	1	9.70
Replacements	84	478.80
Totals (Note 2)	<u>21,116</u>	<u>131,957.20</u>
Disbursements to Game Commission (Note 3)		(131,742.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(214.60)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER  
 BUTLER 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	197	\$3,880.90
Junior	20	114.00
Landowner	2	7.40
Junior combination	26	226.20
Senior	12	152.40
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	2	101.40
Military	90	153.00
Reserves	1	1.70
Spring Turkey	6	124.20
Mentored Youth	16	27.20
Non-resident		
Adult	7	704.90
Seven day	1	30.70
Archery - Resident and Non-resident	151	2,370.70
Muzzleloaders - Resident and Non-resident	115	1,240.50
Antlerless deer		
Resident	22,125	126,112.50
Resident landowners	30	171.00
Non-resident	227	5,833.90
Armed forces	89	507.30
Disabled veterans	33	188.10
Elk - Antlered and Antlerless	18	192.60
Bobcat	16	91.20
Fisher	9	51.30
Furtaker		
Adult resident	15	295.50
Migratory - Resident and Non-resident	72	194.40
Bear - Resident and Non-resident	131	2,056.70
DMAP - Resident and Non-resident	5	48.50
Replacements	83	473.10
Totals (Note 2)	<u>23,517</u>	<u>146,813.90</u>
Disbursements to Game Commission (Note 3)		(146,619.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(207.90)</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  
 BUTLER 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	181	\$ 3,565.70
Junior	11	62.70
Landowner	2	7.40
Junior combination	19	165.30
Senior	15	190.50
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	1	50.70
Military	72	122.40
Reserves	2	3.40
Spring Turkey	16	331.20
Mentored Youth	14	23.80
Non-resident		
Adult	9	906.30
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	130	2,091.00
Muzzleloaders - Resident and Non-resident	89	962.30
Antlerless deer		
Resident	22,421	127,799.70
Resident landowners	22	125.40
Non-resident	208	5,345.60
Armed forces	83	473.10
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	24	256.80
Bobcat	13	74.10
Fisher	6	34.20
Furtaker		
Adult resident	16	315.20
Migratory - Resident and Non-resident	68	183.60
Bear - Resident and Non-resident	124	1,966.80
DMAP - Resident and Non-resident	4	38.80
Replacements	120	684.00
Totals (Note 2)	<u>23,723</u>	<u>148,112.10</u>
Disbursements to Game Commission (Note 3)		(147,897.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(214.60)</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  
 BUTLER 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	78	\$ 1,692.60
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	31	52.70
Non-resident	2	103.40
Tourist - Three day	3	77.10
Senior lifetime	45	2,281.50
Lifetime Upgrade Card	42	281.40
Replacements	11	62.70
Lake Erie Stamp	9	78.30
Lake Erie And Trout/Salmon Combo Stamp	71	1,043.70
Trout/Salmon Stamp	<u>57</u>	<u>495.90</u>
Totals (Note 2)	<u><u>353</u></u>	6,207.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,230.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(23.40)
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>\$ (23.40)</u></u>

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

TREASURER  
 BUTLER 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	76	\$ 1,649.20
Replacements	2	11.40
Senior resident	4	42.80
National Guard/Armed Forces	18	30.60
Non-resident	2	103.40
Tourist - Seven day	1	33.70
Senior lifetime	30	1,521.00
Lifetime Upgrade Card	44	294.80
Replacements	7	39.90
Lake Erie Stamp	8	69.60
Lake Erie And Trout/Salmon Combo Stamp	51	749.70
Trout/Salmon Stamp	45	391.50
Totals (Note 2)	288	4,937.60
Disbursements to Fish and Boat Commission (Note 3)		(4,945.00)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(7.40)
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		\$ (7.40)

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

TREASURER  
 BUTLER 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	70	\$ 1,519.00
3 Year Resident	1	63.70
5 Year Resident	2	211.40
Replacements	2	11.40
Senior resident	3	32.10
National Guard/Armed Forces	35	59.50
Non-resident	2	103.40
Tourist - Seven day	1	33.70
Senior lifetime	32	1,622.40
Lifetime Upgrade Card	36	281.20
Replacements	6	34.20
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	55	808.50
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	43	374.10
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>296</u>	<u>5,334.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,318.80)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		15.40
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 15.40</u>

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

TREASURER  
 BUTLER 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	20,286	\$ 112,170.00
Senior citizen	4,875	17,311.00
Lifetime	<u>519</u>	<u>15,690.00</u>
Totals (Note 2)	<u><u>25,680</u></u>	145,171.00
Disbursements to Department of Agriculture (Note 3)		<u>(145,171.00)</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  
 BUTLER 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	19,396	\$ 107,102.00
Senior citizen	5,124	18,212.00
Lifetime	<u>673</u>	<u>19,630.00</u>
Totals (Note 2)	<u><u>25,193</u></u>	144,944.00
Disbursements to Department of Agriculture (Note 3)		<u>(144,944.00)</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  
 BUTLER 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	21,218	\$ 117,356.00
Senior citizen	5,815	20,663.00
Lifetime	<u>696</u>	<u>20,640.00</u>
Totals (Note 2)	<u><u>27,729</u></u>	158,659.00
Disbursements to Department of Agriculture (Note 3)		<u>(158,659.00)</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  
BUTLER 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 hunting licenses, sold electronically, for license years 2010 through 2013 were remitted weekly through an electronic funds transfer program.

TREASURER  
BUTLER 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 fishing licenses, sold electronically, 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.

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

Diane R. Marburger 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  
BUTLER 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 Russell C. Redding  
Acting Secretary  
Department of Agriculture

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

Mr. John A. Arway  
Executive Director  
Fish and Boat Commission

Mr. R. Matthew Hough  
Executive Director  
Pennsylvania Game Commission

The Honorable Diane R. Marburger                      Treasurer

The Honorable Benjamin Holland                      Controller

The Honorable William L. McCarrier                      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](mailto:news@auditorgen.state.pa.us).