

# ATTESTATION ENGAGEMENT

---

## Treasurer

Warren County, Pennsylvania

For the Period

Hunting - July 1, 2011 to June 30, 2014

Fishing and Dog - January 1, 2012 to  
December 31, 2013

---

September 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

---



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DEPASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Dennis Munksgard  
Treasurer  
Warren County  
Warren, PA 16365

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Warren 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 Treasurer, Warren 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 20, 2015

Eugene A. DePasquale  
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2011 To June 30, 2012 .....1  
For The License Period July 1, 2012 To June 30, 2013 .....2  
For The License Period July 1, 2013 To June 30, 2014 .....3

Fishing License Sales:

For The License Period January 1, 2012 To December 31, 2012.....4  
For The License Period January 1, 2013 To December 31, 2013.....5

Dog License Sales:

For The License Period January 1, 2012 To December 31, 2012.....6  
For The License Period January 1, 2013 To December 31, 2013.....7

Notes To The Statements Of Receipts And Disbursements .....8

Summary of Prior Examination Recommendation .....10

Report Distribution .....11

TREASURER  
WARREN 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	263	\$5,181.10
Junior	24	136.80
Landowner	5	18.50
Junior combination	32	278.40
Senior	32	406.40
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	16	811.20
Senior Lifetime Upgrade Combo	2	101.40
Military	39	66.30
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	15	25.50
Non-resident		
Adult	16	1,611.20
Archery - Resident and Non-resident	130	2,061.00
Muzzleloaders - Resident and Non-resident	84	918.80
Antlerless deer		
Resident	8,086	46,090.20
Resident landowners	72	410.40
Non-resident	371	9,534.70
Non-resident landowners	2	51.40
Armed forces	42	239.40
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	6	64.20
Bobcat	8	45.60
Fisher	3	17.10
Furtaker		
Adult resident	10	197.00
Senior resident	1	12.70
Migratory - Resident and Non-resident	58	159.60
Bear - Resident and Non-resident	98	1,598.60
DMAP - Resident and Non-resident	39	403.30
Replacements	43	245.10
Totals (Note 2)	<u>9,538</u>	<u>72,042.60</u>
Disbursements to Game Commission (Note 3)		(71,816.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(226.00)</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  
WARREN 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	232	\$ 4,584.40
Junior	14	79.80
Landowner	3	11.10
Junior combination	28	243.60
Senior	27	342.90
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	40	68.00
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Youth	21	35.70
Non-resident		
Adult	13	1,309.10
Archery - Resident and Non-resident	121	1,919.70
Muzzleloaders - Resident and Non-resident	68	737.60
Antlerless deer		
Resident	7,443	42,425.10
Resident landowners	65	370.50
Non-resident	405	10,408.50
Non-resident landowners	3	77.10
Armed forces	39	222.30
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	13	139.10
Bobcat	11	62.70
Fisher	8	45.60
Furtaker		
Adult resident	15	295.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	62	170.40
Bear - Resident and Non-resident	112	1,798.40
DMAP - Resident and Non-resident	70	1,054.00
Replacements	39	222.30
Totals (Note 2)	<u>8,904</u>	<u>68,012.80</u>
Disbursements to Game Commission (Note 3)		(67,806.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(205.90)</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  
WARREN 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	225	\$ 4,432.50
Junior	9	51.30
Landowner	4	14.80
Junior combination	33	287.10
Senior	25	317.50
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	32	54.40
Reserves	1	1.70
Spring Turkey	14	289.80
Mentored Youth	14	23.80
Non-resident		
Adult	11	1,107.70
Seven day	1	30.70
Archery - Resident and Non-resident	136	2,155.20
Muzzleloaders - Resident and Non-resident	75	822.50
Antlerless deer		
Resident	7,548	43,023.60
Resident landowners	74	421.80
Non-resident	364	9,354.80
Non-resident landowners	6	154.20
Armed forces	30	171.00
Disabled veterans	33	188.10
Elk - Antlered and Antlerless	17	181.90
Bobcat	13	74.10
Fisher	9	51.30
Furtaker		
Adult resident	18	354.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	57	156.90
Bear - Resident and Non-resident	106	1,704.20
DMAP - Resident and Non-resident	54	523.80
Replacements	44	250.80
Totals (Note 2)	<u>8,975</u>	<u>67,777.50</u>
Disbursements to Game Commission (Note 3)		(67,563.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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



TREASURER  
WARREN 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	82	\$ 1,779.40
Replacements	3	17.10
Senior resident	7	74.90
National Guard/Armed Forces	8	13.60
Non-resident	2	103.40
Three day	4	102.80
Senior lifetime	13	659.10
Lifetime Upgrade Card	11	73.70
Replacements	2	11.40
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	31	455.70
Trout/Salmon Stamp	55	478.50
	<hr/>	<hr/>
Totals (Note 2)	<u>221</u>	3,795.70
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(3,795.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER  
WARREN 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	78	\$ 1,692.60
3 Year Resident	2	127.40
5 Year Resident	6	634.20
Replacements	2	11.40
Senior resident	7	74.90
National Guard/Armed Forces	5	8.50
Replacements	1	5.70
Non-resident	2	103.40
Replacements	1	5.70
One day	1	25.70
Three day	1	25.70
Seven day	3	101.10
Senior lifetime	12	608.40
Lifetime Upgrade Card	12	105.40
Replacements	2	11.40
Lake Erie Stamp	6	52.20
Lake Erie And Trout/Salmon Combo Stamp	39	573.30
5 Year Lake Erie and Trout/Salmon	3	212.10
Trout/Salmon Stamp	44	382.80
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	3	122.10
	<hr/>	
Totals (Note 2)	231	4,908.70
	<hr/>	
Disbursements to Fish and Boat Commission (Note 3)		(4,904.70)
		<hr/>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		4.00
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2013 to December 31, 2013		\$ 4.00
		<hr/>

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

TREASURER  
WARREN 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	2,571	\$ 14,895.00
Senior citizen	1,041	3,849.00
Lifetime	<u>314</u>	<u>9,240.00</u>
Totals (Note 2)	<u>3,926</u>	27,984.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,984.00)</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  
 WARREN 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	2,838	\$ 16,386.00
Senior citizen	1,144	4,248.00
Lifetime	<u>357</u>	<u>10,340.00</u>
Totals (Note 2)	<u><u>4,339</u></u>	30,974.00
Disbursements to Department of Agriculture (Note 3)		<u>(30,974.00)</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  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 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 2011, 2012 through 2013 were remitted weekly through an electronic funds transfer program.

TREASURER  
WARREN COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2012 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 Officers Serving During Examination Period

Nancy L. Siggins served as Treasurer during the hunting license period July 1, 2011 to December 31, 2011.

Dennis Munksgard 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  
WARREN COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2013

Summary of Prior Examination Recommendation

During our prior examination we recommended:

- That the office establish and implement procedures that ensure that all licenses, including those issued to agents, are accounted for and maintained as required by good internal accounting controls.

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

TREASURER  
WARREN COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding  
Secretary  
Department of Agriculture

Mr. D. Holbrook Duer  
Chief 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 Dennis Munksgard

Treasurer

The Honorable Stephen J. Vanco

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).