



**TREASURER
FAYETTE COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING –
JULY 1, 2007 TO JUNE 30, 2010
FISHING AND DOG –
JANUARY 1, 2008 TO DECEMBER 31, 2010**

Released April 2013

**COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL**



TREASURER

FAYETTE COUNTY

EXAMINATION REPORT OF LICENSE SALES

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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Robert F. Danko
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). These Statements are the responsibility of the county office's management. 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. An examination includes 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 findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Missing Licenses.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

Independent Auditor's Report (Continued)

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.

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.

November 28, 2012

EUGENE A. DEPASQUALE
Auditor General



TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	84	\$ 1,596.00
Junior	13	65.00
Junior combination	4	32.00
Senior	9	108.00
Military	33	33.00
Non-resident		
Adult	13	1,300.00
Junior	3	120.00
Junior combination	1	50.00
Seven day	2	60.00
Archery - Resident and Non-resident	57	875.00
Muzzleloaders - Resident and Non-resident	34	340.00
Antlerless deer		
Resident	16,463	82,315.00
Resident landowners	12	60.00
Non-resident	781	19,525.00
Armed forces	38	190.00
Disabled veterans	43	215.00
Furtaker		
Adult resident	4	76.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	9	18.00
Bear - Resident and Non-resident	33	595.00
Replacements	24	120.00
Totals (Note 2)	<u>17,661</u>	107,773.00
Disbursements to Game Commission (Note 3)		(107,662.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(111.00)</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 ending June 30, 2008		<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
 LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	82	\$ 1,558.00
Junior	10	50.00
Junior combination	1	8.00
Senior	17	204.00
Senior Lifetime Hunting	3	150.00
Military	25	25.00
Non-resident		
Adult	7	700.00
Junior	1	40.00
Junior combination	2	100.00
Archery - Resident and Non-resident	52	790.00
Muzzleloaders - Resident and Non-resident	46	470.00
Antlerless deer		
Resident	16,292	81,460.00
Resident landowners	10	50.00
Non-resident	507	12,675.00
Armed forces	36	180.00
Disabled veterans	41	205.00
Furtaker		
Adult resident	4	76.00
Migratory - Resident and Non-resident	9	18.00
Bear - Resident and Non-resident	26	390.00
Replacements	33	165.00
Totals (Note 2)	<u>17,204</u>	<u>99,314.00</u>
Disbursements to Game Commission (Note 3)		(99,196.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(113.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		5.00
Examination adjustment (Note 5)		<u>(5.00)</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<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
 LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	77	\$ 1,516.90
Junior	4	22.80
Landowner	1	3.70
Junior combination	2	17.40
Senior	13	165.10
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	6	304.20
Military	32	54.40
Reserves	3	5.10
Spring Turkey	1	20.70
Mentored Youth	5	8.50
Non-resident		
Adult	7	704.90
Junior combination	1	50.70
Archery - Resident and Non-resident	51	810.70
Muzzleloaders - Resident and Non-resident	44	490.80
Antlerless deer		
Resident	16,107	91,809.90
Resident landowners	11	62.70
Non-resident	180	4,626.00
Armed forces	37	210.90
Disabled veterans	38	216.60
Elk - Antlered and Antlerless	1	10.70
Furtaker		
Adult resident	2	39.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	11	29.70
Bear - Resident and Non-resident	26	408.20
Replacements	52	296.40
Totals (Note 2)	<u>16,722</u>	<u>102,805.40</u>
Disbursements to Game Commission (Note 3)		(102,694.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(111.30)</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 ending June 30, 2010		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	49	\$ 1,055.60
Senior resident	5	52.80
Replacements	1	5.70
National Guard/Armed Forces	2	3.40
Senior lifetime	76	3,844.10
Lifetime Upgrade Card	3	17.10
Replacements	11	62.70
Lake Erie And Trout/Salmon Combo Stamp	41	595.00
Trout/Salmon Stamp	<u>87</u>	<u>749.20</u>
Totals (Note 2)	<u><u>275</u></u>	6,385.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,385.60)</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 ending December 31, 2008		<u><u>\$ -</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
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	45	\$ 976.50
Senior resident	2	21.40
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	48	2,433.60
Lifetime Upgrade Card	5	33.50
Replacements	10	57.00
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	26	382.20
Trout/Salmon Stamp	<u>59</u>	<u>513.30</u>
Totals (Note 2)	<u><u>199</u></u>	4,505.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,505.30)</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 ending December 31, 2009		<u><u>\$ -</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
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	53	\$ 1,150.10
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	4	6.80
Tourist		
Three day	1	25.70
Senior lifetime	26	1,318.20
Lifetime Upgrade Card	7	46.90
Replacements	8	45.60
Lake Erie And Trout/Salmon Combo Stamp	26	382.20
Trout/Salmon Stamp	<u>54</u>	<u>469.80</u>
Totals (Note 2)	<u><u>187</u></u>	3,520.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,520.90)</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 ending December 31, 2010		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,098	\$ 48,216.00
Senior citizen	2,830	10,834.00
Lifetime	<u>317</u>	<u>9,710.00</u>
Totals (Note 2)	<u><u>11,245</u></u>	68,760.00
Disbursements to Department of Agriculture (Note 3)		<u>(68,754.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		6.00
Examination adjustment (Note 5)		<u>(6.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,737	\$ 45,921.00
Senior citizen	2,894	11,086.00
Lifetime	<u>331</u>	<u>9,750.00</u>
Totals (Note 2)	<u><u>10,962</u></u>	66,757.00
Disbursements to Department of Agriculture (Note 3)		<u>(66,747.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		10.00
Examination adjustment (Note 5)		<u>(10.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2009		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,847	\$ 58,427.00
Senior citizen	3,403	13,125.00
Lifetime	<u>392</u>	<u>11,750.00</u>
Totals (Note 2)	<u><u>13,642</u></u>	83,302.00
Disbursements to Department of Agriculture (Note 3)		<u>(83,295.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		7.00
Examination adjustment (Note 5)		<u>(7.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2010		<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, 2007 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

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 through 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 2009 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses 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, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

3. Disbursements (Continued)

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. Examination Adjustments

The amounts reflected as examination adjustments for the Hunting License Sales Statement Ending June 30, 2009 and the Dog License Sales Statements Ending December 31, 2008 through December 31, 2010 all represent immaterial adjustments to various license sales.

6. County Officer Serving During Examination Period

Robert F. Danko served as Treasurer during the hunting license period July 1, 2007 to June 30, 2010 and during the fishing and dog license period January 1, 2008 to December 31, 2010.



TREASURER
FAYETTE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding - Missing Licenses

The Fayette County Treasurer is authorized to sell hunting licenses as an agent for the Commonwealth. In performing our examination, out of 30 Adult Furtaker Hunting Licenses available to be issued, we noted ten licenses, Nos. 30871 – 30880, that were not available for our examination.

Good internal accounting controls ensure that all unissued licenses are properly maintained, accounted for, and available for examination.

Without a good system of internal controls over unissued licenses, the potential is increased that collections associated with missing licenses could be misappropriated.

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

Recommendation

We recommend that the office establish and implement procedures to ensure that all unissued licenses are properly maintained, accounted for, and available for examination.

Management's Response

No formal response was offered at this time.

TREASURER
FAYETTE COUNTY
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that the treasurer's office provide for greater segregation of duties within the office.

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, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Lynn M. Diehl
Director
Dog Law Enforcement Office
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Robert F. Danko	Treasurer
The Honorable Sean Lally	Controller
The Honorable Vince Zapotosky	Chairperson of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.