

COMPLIANCE AUDIT

Treasurer

Beaver County, Pennsylvania

For the Period

Hunting - July 1, 2018 to June 30, 2021

Fishing and Dog - January 1, 2018 to
December 31, 2021

January 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Sandie Egley
Treasurer
Beaver County
Beaver, PA 15009

We have conducted a compliance audit of the Treasurer, Beaver 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 objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

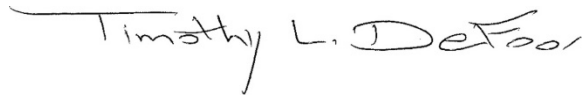
Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report:

- Missing Records - Recurring.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer and, where appropriate, their response has been included in the report. We appreciate the courtesy extended by the Treasurer, Beaver County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
November 22, 2022

CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2018 To June 30, 2019.....	3
For The License Period July 1, 2019 To June 30, 2020.....	4
For The License Period July 1, 2020 To June 30, 2021.....	5
Fishing License Sales:	
For The License Period January 1, 2018 To December 31, 2018.....	6
For The License Period January 1, 2019 To December 31, 2019.....	7
For The License Period January 1, 2020 To December 31, 2020.....	8
For The License Period January 1, 2021 To December 31, 2021.....	9
Dog License Sales:	
For The License Period January 1, 2018 To December 31, 2018.....	10
For The License Period January 1, 2019 To December 31, 2019.....	11
For The License Period January 1, 2020 To December 31, 2020.....	12
For The License Period January 1, 2021 To December 31, 2021.....	13
Finding And Recommendations:	
Finding - Missing Records - Recurring.....	14
Summary Of Prior Audit Recommendations.....	16
Report Distribution.....	17

TREASURER
BEAVER COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2018 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 through 2021 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Connie Javens served as Treasurer during the hunting license period July 1, 2018 to December 31, 2019, and during the fishing and dog license period January 1, 2018 to December 31, 2019.

Sandi Egley served as Treasurer during the hunting license period January 1, 2020 to July 30, 2021, and during the fishing and dog license period January 1, 2020 to December 31, 2021.

TREASURER
BEAVER COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The summaries 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 summaries 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.

TREASURER
BEAVER COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	349	\$ 6,945.10
Junior	3	17.70
Landowner	3	11.70
Junior combination	21	186.90
Senior	21	270.90
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	10	509.00
Senior Lifetime Furtaker	-	-
Senior Lifetime Upgrade Combo	2	101.80
Military	43	84.70
Reserves	4	7.60
Spring Turkey	11	229.90
Mentored Adult	1	19.90
Mentored Youth	13	24.70
Non-resident		
Adult	8	807.20
Archery - Resident and Non-resident	248	3,993.20
Muzzleloaders - Resident and Non-resident	125	1,372.50
Antlerless deer		
Resident	15,198	89,668.20
Resident landowners	1	5.90
Non-resident	285	7,381.50
Armed forces	48	283.20
Disabled veterans	26	153.40
Elk - Antlered and Antlerless	15	163.50
Bobcat	8	47.20
Fisher	4	23.60
River Otter	2	11.80
Adult Pheasant	22	569.80
Federal Duck Stamp	18	493.20
Furtaker		
Adult resident	18	358.20
Senior resident	1	12.90
Migratory - Resident and Non-resident	70	203.00
Bear - Resident and Non-resident	98	1,558.20
Replacements	82	483.80
Hunting & Trapping Digest	58	290.00
Totals	<u>16,825</u>	<u>117,198.30</u>
Disbursements to Game Commission		(116,968.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(230.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
BEAVER COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	338	\$ 6,726.20
Junior	4	23.60
Landowner	3	11.70
Junior combination	20	178.00
Senior	24	309.60
Senior Lifetime Combo	7	706.30
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	2	101.80
Military	53	107.70
Reserves	1	1.90
Spring Turkey	5	104.50
Mentored Junior & Youth	13	32.70
Non-resident		
Adult	19	1,917.10
Archery - Resident and Non-resident	266	4,319.40
Muzzleloaders - Resident and Non-resident	115	1,283.50
Antlerless deer		
Resident	15,825	93,367.50
Resident landowners	1	5.90
Non-resident	348	9,013.20
Armed forces	43	253.70
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	25	272.50
Bobcat	5	29.50
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	30	777.00
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	22	437.80
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	71	205.90
Bear - Resident and Non-resident	113	1,836.70
DMAP - Resident and Non-resident	6	59.40
Replacements	72	424.80
Totals	<u>17,491</u>	<u>123,634.40</u>
Disbursements to Game Commission		(123,415.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(219.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
 BEABER COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	357	\$ 7,118.30
Junior	9	53.24
Landowner	2	7.80
Junior combination	18	160.20
Senior	24	309.60
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	46	92.47
Reserves	1	1.90
Spring Turkey	13	272.26
Mentored Junior & Youth	23	51.70
Non-resident		
Adult	12	1,210.80
Archery - Resident and Non-resident	290	4,681.00
Muzzleloaders - Resident and Non-resident	110	1,219.00
Antlerless deer		
Resident	16,280	96,052.00
Non-resident	296	7,666.40
Armed forces	36	212.40
Disabled veterans	29	171.10
Elk - Antlered and Antlerless	31	337.90
Bobcat	4	23.60
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	26	673.40
Federal Duck Stamp	23	630.20
Furtaker		
Adult resident	11	232.90
Senior resident	1	12.90
Migratory - Resident and Non-resident	69	200.10
Bear - Resident and Non-resident	110	1,749.00
DMAP - Resident and Non-resident	12	118.80
Replacements	63	367.98
PGC Shooting Range Permit	4	123.60
Hunting & Trapping Digest	6	-
Totals	<u>17,925</u>	<u>125,277.65</u>
Disbursements to Game Commission		(125,274.35)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(218.00)</u>
Balance due Game Commission (County) per settled reports		(214.70)
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ (214.70)</u>

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	97	\$ 2,117.40
3 Year Resident	3	191.70
5 Year Resident	1	105.90
Replacements	5	30.50
Senior resident	16	174.40
National Guard/Armed Forces	9	17.10
Disabled Veterans	17	9.50
Non-resident	4	207.60
Tourist		
Three day	2	51.80
Senior lifetime	30	1,527.00
Lifetime Upgrade Card	8	87.20
Replacements	10	59.00
Lake Erie Stamp	19	119.80
Lake Erie And Trout/Salmon Combo Stamp	50	745.00
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	44	382.70
1 Year Trout/Salmon	34	302.60
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Angler and Boater Magazine	3	38.70
Annual Fishing Button	13	57.00
Totals	<u>373</u>	<u>6,514.10</u>
Disbursements to Fish and Boat Commission		<u>(6,514.10)</u>
Balance due Fish and Boat Commission (County)		
per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	71	\$ 1,554.90
3 Year Resident	2	127.80
Voluntary Youth	3	5.70
Venomous Snake	6	92.70
Replacements	2	11.80
Senior resident	14	152.60
One day resident	2	21.80
National Guard/Armed Forces	12	22.80
Disabled Veterans	18	13.30
Replacements	1	-
Non-resident	5	259.50
Tourist		
Seven day	1	33.90
Senior lifetime	15	853.50
Lifetime Upgrade Card	2	31.80
Replacements	13	76.70
Lake Erie Stamp	16	119.20
Lake Erie And Trout/Salmon Combo Stamp	41	610.90
3 Year Lake Erie and Trout/Salmon	2	85.80
Trout/Salmon Stamp	29	258.10
1 Year Trout/Salmon	25	225.50
3 Year Trout/Salmon	1	24.90
10 Year Trout/Salmon	2	161.80
Replacements	1	5.90
Voluntary Permits	5	69.50
PA Fishing Summary Booklet	2	4.00
Annual Fishing Button	7	63.00
Totals	<u>298</u>	<u>4,887.40</u>
Disbursements to Fish and Boat Commission		<u>(4,887.40)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	43	\$ 941.70
3 Year Resident	3	191.70
Mentored Youth	1	-
Venomous Snake	4	61.80
Replacements	2	11.80
Senior resident	9	98.10
One day resident	2	21.80
National Guard/Armed Forces	2	3.80
Disabled Veterans	20	13.30
Replacements	2	-
Non-resident	3	155.70
Tourist		
One day	1	25.90
Three day	1	25.90
Senior lifetime	9	458.10
Replacements	5	29.50
Lake Erie Stamp	3	20.90
Lake Erie And Trout/Salmon Combo Stamp	26	387.40
3 Year Lake Erie and Trout/Salmon	3	128.70
Trout/Salmon Stamp	17	151.30
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	2	49.80
10 Year Trout/Salmon	1	80.90
Voluntary Permits	9	128.10
Annual Fishing Button	2	18.00
Totals	<u>184</u>	<u>3,128.80</u>
Disbursements to Fish and Boat Commission		<u>(3,128.80)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	56	\$ 1,252.08
3 Year Resident	1	63.90
5 Year Resident	1	105.97
Venomous Snake Replacements	6 1	92.91 5.97
Senior resident	11	120.53
3 Year Senior Resident	1	30.97
National Guard/Armed Forces	1	1.97
Disabled Veterans	17	13.79
Non-resident	5	259.85
Tourist		
One day	2	51.94
Senior lifetime	16	815.45
Replacements	4	23.74
Lake Erie Stamp	9	65.81
Lake Erie And Trout/Salmon Combo Stamp	33	448.75
3 Year Lake Erie and Trout/Salmon	1	42.90
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	46	403.65
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	5	204.71
10 Year Trout/Salmon	1	80.97
Voluntary Permits	2	36.80
Voluntary Habitat/Waterway Conservation	1	10.90
Voluntary Musky Permit	1	10.90
Annual Fishing Button	1	9.00
Totals	<u>224</u>	<u>4,249.40</u>
Disbursements to Fish and Boat Commission		<u>(4,249.40)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
 BEAVER COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,431	\$ 62,889.00
Senior citizen	4,519	15,419.00
Lifetime	<u>860</u>	<u>25,670.00</u>
Totals	<u><u>16,810</u></u>	103,978.00
Disbursements to Department of Agriculture		<u>(103,978.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ -</u></u>

TREASURER
 BEAVER COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,155	\$ 55,973.00
Senior citizen	4,174	14,144.00
Lifetime	<u>673</u>	<u>19,920.00</u>
Totals	<u><u>15,002</u></u>	90,037.00
Disbursements to Department of Agriculture		<u>(90,790.00)</u>
Balance due Department of Agriculture (County) per settled reports		(753.00)
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ (753.00)</u>

TREASURER
 BEAVER COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,299	\$ 57,269.00
Senior citizen	4,372	14,946.00
Lifetime	<u>784</u>	<u>23,580.00</u>
Totals	<u><u>15,455</u></u>	95,795.00
Disbursements to Department of Agriculture		<u>(94,750.00)</u>
Balance due Department of Agriculture (County) per settled reports		1,045.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ 1,045.00</u></u>

TREASURER
BEAVER COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding - Missing Records - Recurring

We cited the issue of missing records in our prior audit for the period January 1, 2015 to December 31, 2017. Our current audit found that the office did not correct the issue.

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

- 1,637 individual dog licenses and tags totaling \$11,459 for the period January 1, 2018 to December 31, 2021.
- 539 senior dog licenses and tags totaling \$2,695 for the periods January 1, 2018 to December 31, 2018 and January 1, 2021 to December 31, 2021.

This condition existed because the office failed to establish and implement an adequate system of internal controls over records as recommended in our prior audit. The office stated that this condition was the result of staff shortages and turnover related to the change in office holder and the issues surrounding the pandemic.

Good internal accounting controls ensure that all records 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.

Recommendations

We strongly recommend that the office establish and implement procedures to ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

TREASURER
BEAVER COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Finding - Missing Records - Recurring (Continued)

Management's Response

The County Officer responded as follows:

I am responsible for the operation of the Treasurer's office since January 2020. Each of the findings for missing records and missing licenses were from a time that predated my administration when my predecessor held the office. I acknowledge that the dog license records and dog licenses from 2018-2019 were in fact, very disorganized, missing and/or incomplete. There were at that time, no procedures in place and there were hundreds of missing licenses that could not be accounted for in the years 2018-2019.

Since taking office in 2020, I have put in place policies and procedures that are well documented for my office and for the Beaver County Humane Society. Since 2020, the reports and licenses have been and now are well organized, documented, and filed and they will continue to be so for when the next audit is scheduled in four years.

Auditor's Conclusion

We appreciate the current officeholder's effort to correct these issues. However, the current officeholder did not address the issue with missing licenses from 2020 and 2021. This is a recurring finding. It is imperative that internal controls are in place to safeguard Commonwealth funds. During our next audit, we will determine if the office complied with our recommendations.

TREASURER
BEAVER COUNTY
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Establish and implement procedures to ensure that all records are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

During our current audit, we noted that the office did not comply with our recommendations. Please see the current year finding for additional information.

TREASURER
BEAVER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Sandie Egley
Treasurer

The Honorable Maria Longo
Controller

The Honorable Daniel C. Camp, III
Chairman 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.