

# ATTESTATION ENGAGEMENT

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## Treasurer

Beaver County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2018

Fishing and Dog - January 1, 2015 to  
December 31, 2017

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October 2019



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 Connie Javens  
Treasurer  
Beaver County  
Beaver, PA 15009

We have examined the accompanying statements of receipts and disbursements (Statements) 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 County Office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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 a certain deficiency in internal control that we consider to be a material weakness.

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. We consider the deficiency listed below to be a material weakness:

- Missing Records.

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*.

Independent Auditor's Report (Continued)

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.

We appreciate the courtesy extended by the Treasurer, Beaver 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

August 21, 2019

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TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	469	\$ 9,239.30
Junior	16	91.20
Landowner	3	11.10
Junior combination	30	261.00
Senior	45	571.50
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	31	52.70
Spring Turkey	11	227.70
Mentored Adult	2	39.40
Mentored Youth	35	59.50
Non-resident		
Adult	14	1,409.80
Junior	1	40.70
Archery - Resident and Non-resident	305	4,848.50
Muzzleloaders - Resident and Non-resident	148	1,643.60
Antlerless deer		
Resident	17,224	98,176.80
Resident landowners	2	11.40
Non-resident	275	7,067.50
Armed forces	57	324.90
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	20	214.00
Bobcat	5	28.50
Fisher	2	11.40
Furtaker		
Adult resident	21	413.70
Migratory - Resident and Non-resident	97	261.90
Bear - Resident and Non-resident	97	1,522.90
DMAP - Resident and Non-resident	10	97.00
Replacements	55	313.50
Donations for the Game Commission	7	16.00
Totals (Note 2)	<u>19,024</u>	128,694.90
Disbursements to Game Commission (Note 3)		(128,406.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(288.00)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	449	\$ 8,845.30
Junior	15	85.50
Landowner	4	14.80
Junior combination	24	208.80
Senior	34	431.80
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	13	659.10
Senior Lifetime Upgrade Combo	2	101.40
Military	35	62.50
Spring Turkey	11	227.70
Mentored Adult	1	19.70
Mentored Youth	17	28.90
Non-resident		
Adult	14	1,409.80
Junior	1	40.70
Archery - Resident and Non-resident	276	4,393.20
Muzzleloaders - Resident and Non-resident	118	1,302.60
Antlerless deer		
Resident	16,690	95,133.00
Resident landowners	3	17.10
Non-resident	312	8,018.40
Armed forces	53	302.10
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	20	214.00
Bobcat	7	39.90
Fisher	3	17.10
River Otter	1	5.70
Federal Duck Stamp	29	788.80
Furtaker		
Adult resident	21	413.90
Migratory - Resident and Non-resident	108	291.60
Bear - Resident and Non-resident	90	1,413.00
DMAP - Resident and Non-resident	2	19.40
Replacements	78	444.60
Totals (Note 2)	<u>18,475</u>	126,341.20
Disbursements to Game Commission (Note 3)		(126,082.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(259.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	382	\$ 7,601.80
Junior	15	88.50
Landowner	4	15.60
Junior combination	31	275.90
Senior	35	451.50
Senior Lifetime Combo	18	1,816.20
Senior Lifetime Hunting	7	356.30
Military	49	96.10
Reserves	2	3.80
Spring Turkey	7	146.30
Mentored Adult	1	19.90
Mentored Youth	13	24.70
Non-resident		
Adult	13	1,311.70
Junior combination	1	50.90
Archery - Resident and Non-resident	264	4,227.60
Muzzleloaders - Resident and Non-resident	124	1,361.60
Antlerless deer		
Resident	16,510	97,409.00
Resident landowners	3	17.70
Non-resident	299	7,744.10
Armed forces	61	359.90
Disabled veterans	33	194.70
Elk - Antlered and Antlerless	20	218.00
Bobcat	9	53.10
Fisher	7	41.30
River Otter	2	11.80
Federal Duck Stamp	35	959.00
Furtaker		
Adult resident	19	378.10
Senior resident	1	12.90
Migratory - Resident and Non-resident	89	258.10
Bear - Resident and Non-resident	100	1,590.00
DMAP - Resident and Non-resident	2	19.80
Replacements	70	413.00
Donations for the Game Commission	2	7.20
Totals (Note 2)	<u>18,228</u>	<u>127,536.10</u>
Disbursements to Game Commission (Note 3)		(127,288.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(248.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

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



TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	336	\$ 6,686.40
Junior	9	53.10
Landowner	5	19.50
Junior combination	20	178.00
Senior	26	335.40
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	2	101.80
Military	40	80.00
Reserves	5	9.50
Spring Turkey	6	125.40
Mentored Youth	11	20.90
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	240	3,856.00
Muzzleloaders - Resident and Non-resident	106	1,185.40
Antlerless deer		
Resident	16,275	96,022.50
Resident landowners	3	17.70
Non-resident	329	8,521.10
Armed forces	46	271.40
Disabled veterans	26	153.40
Elk - Antlered and Antlerless	16	174.40
Bobcat	5	29.50
Fisher	3	17.70
River Otter	1	5.90
Adult Pheasant	32	828.80
Federal Duck Stamp	31	849.40
Furtaker		
Adult resident	15	298.50
Migratory - Resident and Non-resident	86	249.40
Bear - Resident and Non-resident	95	1,530.50
DMAP - Resident and Non-resident	1	9.90
Replacements	66	389.40
Hunting & Trapping Digest	96	480.00
Totals (Note 2)	<u>17,948</u>	<u>124,015.30</u>
Disbursements to Game Commission (Note 3)		(123,778.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(236.80)</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, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	126	\$ 2,608.20
3 Year Resident	1	63.70
5 Year Resident	1	100.70
Voluntary Youth	5	8.50
Replacements	3	17.10
Senior resident	17	164.90
National Guard/Armed Forces	8	13.60
Non-resident	3	152.10
Tourist		
Seven day	1	33.70
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	12	128.40
Multi Year Upgrade Card	1	10.70
Replacements	9	51.30
Lake Erie Stamp	12	77.40
Lake Erie And Trout/Salmon Combo Stamp	53	779.10
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	60	522.00
1 Year Trout/Salmon	17	147.90
Replacements	6	3.70
Boat Launch Permit	140	1,237.00
Annual Fishing Button	17	68.00
Totals (Note 2)	<u>516</u>	<u>7,416.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,474.80)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(58.00)
Examination adjustments (Note 5)		<u>44.00</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2015 to December 31, 2015		<u>\$ (14.00)</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	131	\$ 2,863.30
3 Year Resident	2	127.40
Discount Resident	1	11.40
Voluntary Youth	1	1.70
Replacements	2	11.80
Senior resident	12	129.40
National Guard/Armed Forces	9	16.10
Reduced Disabled Veterans	4	7.20
Non-resident	6	310.40
Tourist		
Three day	2	51.60
Seven day	1	33.70
Senior lifetime	36	1,827.40
Lifetime Upgrade Card	18	193.00
Replacements	10	58.00
Lake Erie Stamp	27	184.40
Lake Erie And Trout/Salmon Combo Stamp	46	678.20
1 Year Lake Erie and Trout/Salmon	1	14.90
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	69	601.50
1 Year Trout/Salmon	26	225.80
3 Year Trout/Salmon	6	148.40
10 Year Trout/Salmon	1	80.70
Boat Launch Permit	260	2,277.40
Angler and Boater Magazine	1	12.70
Annual Fishing Button	13	52.00
Totals (Note 2)	<u>686</u>	<u>9,961.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,961.10)</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 January 1, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	110	\$ 2,387.10
3 Year Resident	2	127.80
Senior resident	12	130.80
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	9	17.10
Reduced Disabled Veterans	3	5.70
Non-resident	5	259.50
Tourist		
Three day	3	77.70
Seven day	1	33.90
Senior lifetime	24	1,266.60
Lifetime Upgrade Card	6	65.40
Replacements	11	64.90
Donations for the Fish and Boat Commission	2	11.20
Lake Erie Stamp	14	95.60
Lake Erie And Trout/Salmon Combo Stamp	49	730.10
3 Year Lake Erie and Trout/Salmon	2	85.80
Trout/Salmon Stamp	57	498.40
1 Year Trout/Salmon	22	195.80
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	4	163.60
10 Year Trout/Salmon	2	161.80
Angler and Boater Magazine	2	25.80
Annual Fishing Button	12	58.00
Totals (Note 2)	<u>358</u>	<u>6,618.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,618.00)</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 January 1, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	14,523	\$ 79,621.00
Senior citizen	4,888	16,908.00
Lifetime	<u>643</u>	<u>18,890.00</u>
Totals (Note 2)	<u><u>20,054</u></u>	115,419.00
Disbursements to Department of Agriculture (Note 3)		<u>(115,419.00)</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, 2015 to December 31, 2015		<u><u>\$ -</u></u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,883	\$ 76,313.00
Senior citizen	4,825	16,643.00
Lifetime	<u>633</u>	<u>19,090.00</u>
Totals (Note 2)	<u><u>19,341</u></u>	112,046.00
Disbursements to Department of Agriculture (Note 3)		<u>(112,046.00)</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, 2016 to December 31, 2016		<u><u>\$ -</u></u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	14,664	\$ 80,304.00
Senior citizen	5,030	17,288.00
Lifetime	<u>690</u>	<u>20,810.00</u>
Totals (Note 2)	<u>20,384</u>	118,402.00
Disbursements to Department of Agriculture (Note 3)		<u>(118,402.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments (Note 5)		(7,513.00)
Examination adjustments (Note 5)		<u>7,513.00</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

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 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.



TREASURER  
BEAVER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

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:

Fishing License Year Ending 2015

During the prior examination for the period of January 1, 2011 to December 31, 2014, there was a balance due to the Fish and Boat Commission of \$44.00. This balance due was paid in 2015.

Dog License Year Ending 2017

The November 2017 dog license report to Agriculture erroneously included receipts and disbursements for 2018 license sales. The adjustments listed on the statement are for removing receipt and disbursement amounts related to 1219 individual 2018 dog licenses valued at \$6,465.00 and 314 senior 2018 dog licenses valued at \$1048.00, for a total of \$7,513.00. These license sales should be included on the subsequent 2018 statement of dog license sales.

6. County Officer Serving During Examination Period

Connie Javens served as Treasurer during the hunting license period July 1, 2014 to June 30, 2018 and during the fishing and dog license period January 1, 2015 to December 31, 2017.

TREASURER  
BEAVER COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

**Finding - Missing Records**

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

- 257 individual dog licenses and tags totaling \$1,799 for the period January 1, 2017 to December 31, 2017.
- 194 senior dog licenses and tags totaling \$970 for the period January 1, 2017 to December 31, 2017.

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.

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

**Recommendation**

We 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.

**Management's Response**

The County Officer responded as follows:

The examination disclosed that there were 257 individual dog tags and 194 senior dog tags that were unavailable for review for the year of 2017. We feel that this issue was caused by changes and shortages within our staff during this time. On April 8, 2016 an employee retired after 16 years of Commonwealth balancing and record keeping in the office. Before her retirement she took four weeks to fully train and assist her replacement to take over her role, only for that employee to unexpectedly resign from the Treasurer's office on 6/30/2016 leaving the office with very little notes on the procedures that she was just trained on. The balancing duties were then given to another employee who resigned in November of 2016. During this time the office also sadly lost two longtime employees on 11/16/2016 and 4/17/2017. This was a very difficult time for the Treasurer's office with all of the personal changes being made and positions being cut.

TREASURER  
BEAVER COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

**Finding - Missing Records (Continued)**

Management's Response (Continued)

The office is now implementing new procedures to ensure that all records are properly accounted for and maintained. In the past the prior year dog tags would be shipped to our storage facility at the mines and kept there until needed. We now understand that this increases the chances of boxes containing records and dog tags being mislabeled or misplaced. We feel that these missing dog tags could be located there and have currently put in a request to personally visit our storage area at the mines. We have yet to receive permission on that request. We will now keep all documentation in our office until audited by the Auditor General. We are printing a daily report to ensure that all dog tags are issued correctly and not mislabeled which could also be a reason for some of the missing tags.

Auditor's Conclusion

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

TREASURER  
BEAVER COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Mr. John Howard**  
Chief Counsel  
Governor's Office of General Counsel  
Department of Agriculture

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

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

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

**Mr. Bryan Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Connie Javens**  
Treasurer

**The Honorable David A. Rossi**  
Controller

**The Honorable Daniel C. Camp III**  
Chairperson of the Board of Commissioners

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