

# ATTESTATION ENGAGEMENT

---

## Treasurer

Crawford County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2017

Fishing and Dog - January 1, 2014 to  
December 31, 2016

---

March 2018



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 Christine Krzysiak  
Treasurer  
Crawford County  
Meadville, PA 16335

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

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 Statements that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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, Crawford 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.



March 13, 2018

Eugene A. DePasquale  
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2014 To June 30, 2015 .....1  
For The License Period July 1, 2015 To June 30, 2016 .....2  
For The License Period July 1, 2016 To June 30, 2017 .....3

Fishing License Sales:

For The License Period January 1, 2014 To December 31, 2014.....4  
For The License Period January 1, 2015 To December 31, 2015.....5  
For The License Period January 1, 2016 To December 31, 2016.....6

Dog License Sales:

For The License Period January 1, 2014 To December 31, 2014.....7  
For The License Period January 1, 2015 To December 31, 2015.....8  
For The License Period January 1, 2016 To December 31, 2016.....9

Notes To The Statements Of Receipts And Disbursements .....10

Report Distribution .....12

TREASURER  
CRAWFORD 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	318	\$ 6,264.60
Junior	13	74.10
Landowner	11	40.70
Junior combination	21	182.70
Senior	34	431.80
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	45	76.50
Reserves	2	3.40
Spring Turkey	20	414.00
Mentored Youth	12	20.40
Non-resident		
Adult	25	2,517.50
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	168	2,657.60
Muzzleloaders - Resident and Non-resident	107	1,184.90
Antlerless deer		
Resident	17,125	97,612.50
Resident landowners	99	564.30
Non-resident	480	12,336.00
Non-resident landowners	10	257.00
Armed forces	58	330.60
Disabled veterans	48	273.60
Elk - Antlered and Antlerless	8	85.60
Bobcat	5	28.50
Fisher	3	17.10
Furtaker		
Adult resident	24	472.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	113	314.10
Bear - Resident and Non-resident	87	1,425.90
DMAP - Resident and Non-resident	16	155.20
Replacements	70	399.00
Totals (Note 2)	<u>18,949</u>	<u>130,091.30</u>
Disbursements to Game Commission (Note 3)		(129,761.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(332.20)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(2.70)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		<u>\$ (2.70)</u>

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

TREASURER  
CRAWFORD 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	306	\$ 6,042.20
Junior	15	85.50
Landowner	8	29.60
Junior combination	31	269.70
Senior	41	520.70
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Spring Turkey	26	538.20
Mentored Youth	15	25.50
Non-resident		
Adult	21	2,114.70
Junior	2	81.40
Seven day	1	30.70
Archery - Resident and Non-resident	176	2,783.20
Muzzleloaders - Resident and Non-resident	95	1,036.50
Antlerless deer		
Resident	16,436	93,685.20
Resident landowners	104	592.80
Non-resident	405	10,408.50
Non-resident landowners	7	179.90
Armed forces	38	216.60
Disabled veterans	57	324.90
Elk - Antlered and Antlerless	8	85.60
Bobcat	6	34.20
Fisher	3	17.10
Federal Duck Stamp	43	1,169.60
Furtaker		
Adult resident	20	394.00
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	95	256.50
Bear - Resident and Non-resident	104	1,692.80
DMAP - Resident and Non-resident	24	232.80
Replacements	111	632.70
Totals (Note 2)	<u>18,254</u>	<u>125,482.30</u>
Disbursements to Game Commission (Note 3)		(125,184.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(294.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		4.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ 4.00</u>

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

TREASURER  
CRAWFORD 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	284	\$ 5,651.60
Junior	7	41.30
Landowner	6	23.40
Junior combination	30	267.00
Senior	41	528.90
Senior Lifetime Combo	16	1,614.40
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	1	50.90
Military	21	39.90
Spring Turkey	23	480.70
Mentored Youth	14	26.60
Non-resident		
Adult	21	2,118.90
Seven day	1	30.90
Archery - Resident and Non-resident	184	2,965.60
Muzzleloaders - Resident and Non-resident	82	913.80
Antlerless deer		
Resident	16,776	98,978.40
Resident landowners	106	625.40
Non-resident	498	12,898.20
Non-resident landowners	6	155.40
Armed forces	33	194.70
Disabled veterans	51	300.90
Elk - Antlered and Antlerless	4	43.60
Bobcat	4	23.60
Fisher	5	29.50
Federal Duck Stamp	42	1,150.80
Furtaker		
Adult resident	21	417.90
Migratory - Resident and Non-resident	92	269.80
Bear - Resident and Non-resident	126	2,063.40
DMAP - Resident and Non-resident	31	306.90
Replacements	65	383.50
Totals (Note 2)	<u>18,599</u>	<u>133,003.10</u>
Disbursements to Game Commission (Note 3)		(132,715.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(282.70)</u>
Balance due Game Commission (County) per settled reports (Note 4)		5.10
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ 5.10</u>

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



TREASURER  
CRAWFORD COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	103	\$ 2,235.10
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	2	11.40
Senior resident	8	85.60
One day resident	1	10.70
Reduced Disabled Veterans	1	1.70
Non-resident	1	51.70
Tourist - One day	1	25.70
Tourist - Three day	1	25.70
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	9	96.30
Replacements	18	51.30
Lake Erie Stamp	11	95.70
Lake Erie And Trout/Salmon Combo Stamp	46	676.20
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	29	252.30
	<hr/>	<hr/>
Totals (Note 2)	<u>258</u>	5,048.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,048.30)</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, 2014 to December 31, 2014		<hr/> <u>\$ -</u>

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

TREASURER  
CRAWFORD 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	110	\$ 2,277.00
3 Year Resident	2	127.40
5 Year Resident	2	201.40
Replacements	1	5.70
Senior resident	12	116.40
Reduced Disabled Veterans	9	24.30
Non-resident	2	101.40
Tourist - One day	1	25.70
Tourist - Three day	1	25.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	7	74.90
Replacements	15	85.50
Lake Erie Stamp	21	158.40
Lake Erie And Trout/Salmon Combo Stamp	34	499.80
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	25	217.50
1 Year Trout/Salmon	11	95.70
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Replacements	1	(1.00)
Annual Fishing Button	7	43.00
Totals (Note 2)	<u>294</u>	<u>5,727.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,734.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(6.40)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ (6.40)</u>

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

TREASURER  
CRAWFORD 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	112	\$ 2,435.40
3 Year Resident	7	445.90
5 Year Resident	2	211.40
Discount Resident	1	11.40
Mentored Youth	2	-
Replacements	1	5.70
Senior resident	13	140.10
One day resident	2	21.80
Reduced Disabled Veterans	11	19.50
Non-resident	1	51.90
Tourist - Seven day	1	33.70
Senior lifetime	26	1,364.60
Lifetime Upgrade Card	2	21.40
Replacements	11	64.10
Lake Erie Stamp	25	200.00
Lake Erie And Trout/Salmon Combo Stamp	38	559.20
3 Year Lake Erie and Trout/Salmon	4	170.80
Trout/Salmon Stamp	17	147.90
1 Year Trout/Salmon	13	113.90
3 Year Trout/Salmon	2	49.40
Annual Fishing Button	7	28.00
Totals (Note 2)	<u>298</u>	<u>6,096.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,106.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(10.80)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ (10.80)</u>

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

TREASURER  
 CRAWFORD COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,896	\$ 51,844.00
Senior citizen	3,489	12,789.00
Lifetime	<u>371</u>	<u>10,960.00</u>
Totals (Note 2)	<u><u>12,756</u></u>	75,593.00
Disbursements to Department of Agriculture (Note 3)		<u>(75,593.00)</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, 2014 to December 31, 2014		<u><u>\$ -</u></u>

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

TREASURER  
CRAWFORD 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	8,765	\$ 50,965.00
Senior citizen	3,287	11,883.00
Lifetime	386	11,400.00
Totals (Note 2)	<u>12,438</u>	74,248.00
Disbursements to Department of Agriculture (Note 3)		<u>(74,248.00)</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>

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

TREASURER  
CRAWFORD 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	8,205	\$ 47,757.00
Senior citizen	3,160	11,478.00
Lifetime	<u>487</u>	<u>14,860.00</u>
Totals (Note 2)	<u><u>11,852</u></u>	74,095.00
Disbursements to Department of Agriculture (Note 3)		<u>(74,093.90)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		1.10
Examination Adjustments (Note 5)		<u>(1.10)</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  
CRAWFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2016

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 2014 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
CRAWFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2016

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 Adjustment

Dog License Statement - January 1, 2016 to December 31, 2016

During our prior audit, January 1, 2011 to December 31, 2013, we determined that there was a balance owed to the County of \$1.10. This balance owed was withheld from the Department of Agriculture's remittance in January 2016.

6. County Officer Serving During Examination Period

Christine Krzysiak served as Treasurer during the hunting license period July 1, 2014 to June 30, 2017 and during the fishing and dog license period January 1, 2014 to December 31, 2016.



TREASURER  
CRAWFORD COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2016

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
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. John Arway**  
Executive Director  
Fish and Boat Commission

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

**The Honorable Christine Krzysiak**  
Treasurer

**The Honorable Francis F. Weiderspahn, Jr.**  
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).