

ATTESTATION ENGAGEMENT

Treasurer

Erie County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2019

Fishing and Dog - January 1, 2015 to
December 31, 2018

June 2020



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 James Sparber
Director of Finance
Huntingdon County
Huntingdon, PA 16652

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Erie 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 judgment, 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 Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness:

- Inadequate Internal Controls Over Dog License Sales.

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 Director of Finance, Erie County, to us during the course of our examination. 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, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

May 7, 2020

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TREASURER
ERIE 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	77	\$ 1,516.90
Junior	4	22.80
Junior combination	4	34.80
Senior	4	50.80
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	50	82.30
Reserves	2	3.40
Spring Turkey	10	207.00
Mentored Adult	1	19.70
Mentored Youth	4	6.80
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	98	1,548.60
Muzzleloaders - Resident and Non-resident	33	353.10
Antlerless deer		
Resident	15,425	87,922.50
Resident landowners	15	85.50
Non-resident	140	3,598.00
Non-resident landowners	3	77.10
Armed forces	76	433.20
Disabled veterans	89	507.30
Elk - Antlered and Antlerless	5	53.50
Bobcat	1	5.70
Fisher	2	11.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	36	97.20
Bear - Resident and Non-resident	29	455.30
DMAP - Resident and Non-resident	13	126.10
Replacements	62	353.40
Totals (Note 2)	<u>16,202</u>	<u>98,732.70</u>
Disbursements to Game Commission (Note 3)		(98,562.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.00)</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
 ERIE 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	74	\$ 1,457.80
Junior	5	28.50
Landowner	2	7.40
Junior combination	7	60.90
Senior	9	114.30
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	4	202.80
Military	44	77.80
Reserves	6	10.20
Spring Turkey	5	103.50
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	86	1,360.20
Muzzleloaders - Resident and Non-resident	36	385.20
Antlerless deer		
Resident	14,510	82,707.00
Resident landowners	13	74.10
Non-resident	77	1,978.90
Non-resident landowners	2	51.40
Armed forces	73	416.10
Disabled veterans	111	632.70
Elk - Antlered and Antlerless	3	32.10
River Otter	1	5.70
Federal Duck Stamp	12	326.40
Furtaker		
Adult resident	1	19.70
Migratory - Resident and Non-resident	39	105.30
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	4	38.80
Replacements	95	541.50
Totals (Note 2)	<u>15,259</u>	<u>91,774.30</u>
Disbursements to Game Commission (Note 3)		(91,559.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(215.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
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
ERIE 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	65	\$ 1,293.50
Junior	3	17.70
Landowner	1	3.90
Junior combination	6	53.40
Senior	4	51.60
Senior Lifetime Combo	3	302.70
Senior Lifetime Upgrade Combo	1	50.90
Military	35	72.50
Reserves	1	1.90
Spring Turkey	5	104.50
Non-resident		
Adult	4	403.60
Junior	1	40.90
Archery - Resident and Non-resident	96	1,546.40
Muzzleloaders - Resident and Non-resident	39	425.10
Antlerless deer		
Resident	13,648	80,523.20
Resident landowners	9	53.10
Non-resident	102	2,661.80
Non-resident landowners	2	51.80
Armed forces	45	265.50
Disabled veterans	123	725.70
Elk - Antlered and Antlerless	2	21.80
Fisher	1	5.90
Federal Duck Stamp	12	328.80
Furtaker		
Adult resident	2	39.80
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	31	89.90
Bear - Resident and Non-resident	32	508.80
DMAP - Resident and Non-resident	14	138.60
Replacements	86	507.40
Totals (Note 2)	<u>14,375</u>	<u>90,296.50</u>
Disbursements to Game Commission (Note 3)		(90,107.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(188.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
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
 ERIE 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	58	\$ 1,154.20
Junior	4	23.60
Junior combination	6	53.40
Senior	6	77.40
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	1	50.90
Military	38	85.20
Reserves	1	1.90
Spring Turkey	6	125.40
Mentored Youth	2	3.80
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	84	1,345.60
Muzzleloaders - Resident and Non-resident	33	359.70
Antlerless deer		
Resident	14,969	88,317.10
Resident landowners	14	82.60
Non-resident	234	6,060.60
Non-resident landowners	1	25.90
Armed forces	32	188.80
Disabled veterans	116	684.40
Elk - Antlered and Antlerless	4	43.60
Adult Pheasant	7	181.30
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	1	19.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	32	92.80
Bear - Resident and Non-resident	27	429.30
DMAP - Resident and Non-resident	7	69.30
Replacements	63	371.70
Hunting & Trapping Digest	7	35.00
Totals (Note 2)	<u>15,772</u>	<u>100,841.00</u>
Disbursements to Game Commission (Note 3)		(100,690.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(151.00)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
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
ERIE COUNTY
HUNTING LICENSE SALES
STATEMENT 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	59	\$ 1,174.10
Junior	1	5.90
Junior combination	3	26.70
Senior	3	38.70
Senior Lifetime Combo	1	100.90
Military	50	118.00
Reserves	1	1.90
Spring Turkey	5	104.50
Mentored Youth	2	3.80
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	110	1,769.00
Muzzleloaders - Resident and Non-resident	39	435.10
Antlerless deer		
Resident	14,923	88,045.70
Resident landowners	9	53.10
Non-resident	260	6,734.00
Non-resident landowners	1	25.90
Armed forces	43	253.70
Disabled veterans	120	708.00
Elk - Antlered and Antlerless	2	21.80
Fisher	2	11.80
Adult Pheasant	6	155.40
Federal Duck Stamp	9	246.60
Furtaker		
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	34	101.60
Bear - Resident and Non-resident	31	512.90
DMAP - Resident and Non-resident	7	69.30
Replacements	90	531.00
Hunting & Trapping Digest	8	40.00
Totals (Note 2)	<u>15,825</u>	<u>101,796.80</u>
Disbursements to Game Commission (Note 3)		(101,639.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(157.00)</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, 2018 to June 30, 2019		<u>\$ -</u>

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

TREASURER
 ERIE 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	49	\$ 1,014.30
Voluntary Youth	1	1.70
Senior resident	4	38.80
National Guard/Armed Forces	8	13.60
Replacements	1	5.70
Reduced Disabled Veterans	3	5.10
Tourist		
Three day	1	25.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	1	10.70
Replacements	5	28.50
Lake Erie Stamp	34	276.90
Lake Erie And Trout/Salmon Combo Stamp	39	573.30
Trout/Salmon Stamp	2	17.40
1 Year Trout/Salmon	7	60.90
Annual Fishing Button	2	8.00
Totals (Note 2)	<u>169</u>	<u>2,689.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,689.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
 ERIE 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	44	\$ 956.80
5 Year Resident	1	105.90
Discount Resident	1	11.40
Replacements	2	11.60
Discount Senior Resident	1	5.90
National Guard/Armed Forces	1	1.70
Reduced Disabled Veterans	8	14.00
Non-resident	1	51.70
Tourist		
One day	1	25.90
Senior lifetime	10	552.20
Lifetime Upgrade Card	5	53.70
Replacements	7	40.70
Lake Erie Stamp	25	205.40
5 Year Lake Erie	1	40.90
Lake Erie And Trout/Salmon Combo Stamp	37	545.10
Trout/Salmon Stamp	1	8.70
1 Year Trout/Salmon	5	43.70
Totals (Note 2)	<u>151</u>	<u>2,675.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,675.30)</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 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
 ERIE 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	33	\$ 722.70
3 Year Resident	1	63.90
Replacements	1	5.90
Senior resident	3	32.70
National Guard/Armed Forces	2	3.80
Reduced Disabled Veterans	11	20.90
Non-resident	1	51.90
Senior lifetime	7	356.30
Lifetime Upgrade Card	7	76.30
Replacements	10	59.00
Lake Erie Stamp	28	237.60
Lake Erie And Trout/Salmon Combo Stamp	26	387.40
3 Year Lake Erie and Trout/Salmon	1	42.90
1 Year Trout/Salmon	5	44.50
Replacements	1	5.90
Totals (Note 2)	<u>137</u>	<u>2,111.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,111.70)</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
 ERIE COUNTY
 FISHING LICENSE SALES
 STATEMENT 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	45	\$ 985.50
Senior resident	2	21.80
National Guard/Armed Forces	2	3.80
Reduced Disabled Veterans	23	43.70
Replacements	1	5.90
Tourist		
Three day	1	25.90
Senior lifetime	10	509.00
Lifetime Upgrade Card	8	87.20
Replacements	2	11.80
Lake Erie Stamp	35	297.00
Lake Erie And Trout/Salmon Combo Stamp	45	670.50
Trout/Salmon Stamp	2	17.80
1 Year Trout/Salmon	9	80.10
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>187</u>	<u>2,788.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,788.90)</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 January 1, 2018 to December 31, 2018		<u>\$ -</u>

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

TREASURER
 ERIE 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	13,301	\$ 74,205.00
Senior citizen	4,378	15,254.00
Lifetime	883	26,520.00
Totals (Note 2)	<u>18,562</u>	115,979.00
Disbursements to Department of Agriculture (Note 3)		<u>(115,979.00)</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
 ERIE 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	12,994	\$ 72,070.00
Senior citizen	4,388	15,270.00
Lifetime	997	29,830.00
Totals (Note 2)	<u>18,379</u>	117,170.00
Disbursements to Department of Agriculture (Note 3)		<u>(117,170.00)</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>

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

TREASURER
 ERIE 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	11,781	\$ 65,557.00
Senior citizen	4,364	15,230.00
Lifetime	<u>1,079</u>	<u>32,500.00</u>
Totals (Note 2)	<u><u>17,224</u></u>	113,287.00
Disbursements to Department of Agriculture (Note 3)		<u>(112,495.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		792.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ 792.00</u></u>

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

TREASURER
 ERIE COUNTY
 DOG LICENSE SALES
 STATEMENT 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 Department of Agriculture</u>
Individual	9,949	\$ 55,233.00
Senior citizen	3,775	13,007.00
Lifetime	994	29,580.00
Totals (Note 2)	<u>14,718</u>	97,820.00
Disbursements to Department of Agriculture (Note 3)		<u>(97,820.00)</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, 2018 to December 31, 2018		<u>\$ -</u>

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

TREASURER
ERIE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2018 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
ERIE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

James Sparber served as Director of Finance during the hunting license period July 1, 2014 to June 30, 2019 and during the fishing and dog license period January 1, 2015 to December 31, 2018.

TREASURER
ERIE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding - Inadequate Internal Controls Over Dog License Sales

Our examination of the office's accounting records disclosed that internal controls over dog license sales entrusted to an agent were inadequate. We found that the receipts from an agent's dog license sales were not remitted to or receipted by the Treasurer and disbursed to the Department of Agriculture as detailed below:

- 116 individual dog licenses and tags totaling \$652 for the period March 1, 2017 to September 30, 2017.
- 42 senior dog licenses and tags totaling \$140 for the period March 1, 2017 to September 30, 2017.

The Treasurer's office did not identify the discrepancy and follow up with the agent in a timely manner to attempt to recover the funds due to the office.

Good internal accounting controls ensure that all licenses are properly accounted for and maintained. This includes the proper reporting, receipting, and reconciliation of licenses, especially from sales conducted by an agent of the office. Any discrepancies should be immediately investigated and resolved. In addition, all documentation of sales and unissued licenses entrusted to the agents should be returned to the Treasurer and kept until audited by the Department of the Auditor General.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The office stated that the licenses in question were reported as sold by an agent, but the funds were not remitted to the Treasurer's Office. This agent has since filed for bankruptcy.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over dog license sales as noted above. We further recommend that the office work with the Department of Agriculture to determine how to recover the \$792 from the agent.

TREASURER
ERIE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

Finding - Inadequate Internal Controls Over Dog License Sales (Continued)

Management's Response

The County officer stated:

The [issue in the] current audit finding had occurred over two years ago, involved one sub-agent who filed for Bankruptcy, and which has not occurred since. Current finding was related to a clerical/human error by failing to properly address the inactivity and non-payment of said sub-agent as a result of their closing and subsequent Bankruptcy filing. The Bureau [Treasurer] since made improvements to internal controls, including the timely verification of funds due, along with improvements in handling, recording, and storage of sold certificates and unsold licenses (tags). The Bureau understands the seriousness of this finding, and hereby agrees to reimburse Department of Agriculture, as it deems necessary to recover value of said licenses.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct these issues. During our next examination, we will determine if the office complied with our recommendation.

TREASURER
ERIE COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the office:

- Establish and implement procedures to ensure that all unissued licenses are properly accounted for and maintained. All documentation should be kept until audited by the Department of the Auditor General.
- Establish and implement an adequate system of internal controls over voided licenses to ensure that all voided licenses are properly voided, accounted for, and reported to the appropriate agency.

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

TREASURER
ERIE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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 J. Burhans
Executive Director
Pennsylvania Game Commission

The Honorable James Sparber
Finance Director

The Honorable Kyle Foust
Controller

The Honorable Kathy Dahlkemper
County Executive

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.