

ATTESTATION ENGAGEMENT

Treasurer

Fayette County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2018

Fishing and Dog - January 1, 2014 to
December 31, 2017

March 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 Nancy Lee Wilson
Treasurer
Fayette County
Uniontown, PA 15401

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Fayette County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). 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 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 Receipts.

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, Fayette 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

March 8, 2019

CONTENTS

	<u>Page</u>
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2013 To June 30, 2014	1
For The License Period July 1, 2014 To June 30, 2015	2
For The License Period July 1, 2015 To June 30, 2016	3
For The License Period July 1, 2016 To June 30, 2017	4
For The License Period July 1, 2017 To June 30, 2018	5
Fishing License Sales:	
For The License Period January 1, 2014 To December 31, 2014.....	6
For The License Period January 1, 2015 To December 31, 2015.....	7
For The License Period January 1, 2016 To December 31, 2016.....	8
For The License Period January 1, 2017 To December 31, 2017.....	9
Dog License Sales:	
For The License Period January 1, 2014 To December 31, 2014.....	10
For The License Period January 1, 2015 To December 31, 2015.....	11
For The License Period January 1, 2016 To December 31, 2016.....	12
For The License Period January 1, 2017 To December 31, 2017.....	13
Notes To The Statements Of Receipts And Disbursements	14
Finding And Recommendation:	
Finding - Inadequate Internal Controls Over Receipts	16
Report Distribution	17

TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	129	\$ 2,541.30
Junior	8	45.60
Landowner	1	3.70
Junior combination	4	34.80
Senior	16	203.20
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	10	17.00
Spring Turkey	3	62.10
Mentored Youth	12	20.40
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	67	1,071.90
Muzzleloaders - Resident and Non-resident	51	565.70
Antlerless deer		
Resident	16,343	93,155.10
Resident landowners	5	28.50
Non-resident	124	3,186.80
Non-resident landowners	1	25.70
Armed forces	20	114.00
Disabled veterans	44	250.80
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	12	32.40
Bear - Resident and Non-resident	46	722.20
Replacements	45	256.50
Donations for the Game Commission	66	162.95
Totals (Note 2)	<u>17,035</u>	<u>104,169.25</u>
Disbursements to Game Commission (Note 3)		(104,040.25)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(129.00)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
 FAYETTE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	127	\$ 2,501.90
Junior	3	17.10
Landowner	2	7.40
Junior combination	3	26.10
Senior	12	152.40
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	7	354.90
Military	8	13.60
Spring Turkey	1	20.70
Mentored Youth	7	11.90
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	79	1,240.30
Muzzleloaders - Resident and Non-resident	47	502.90
Antlerless deer		
Resident	15,887	90,555.90
Resident landowners	5	28.50
Non-resident	108	2,775.60
Non-resident landowners	1	25.70
Armed forces	13	74.10
Disabled veterans	55	313.50
Bobcat	1	5.70
Fisher	1	5.70
Furtaker		
Adult resident	4	78.80
Junior resident	1	5.70
Migratory - Resident and Non-resident	9	24.30
Bear - Resident and Non-resident	46	722.20
DMAP - Resident and Non-resident	4	38.80
Replacements	81	461.70
Donations for the Game Commission	56	132.75
Totals (Note 2)	<u>16,581</u>	<u>101,407.25</u>
Disbursements to Game Commission (Note 3)		(101,257.25)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(150.00)</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
 FAYETTE 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	93	\$ 1,860.10
Junior	2	11.40
Landowner	2	7.40
Junior combination	6	52.20
Senior	6	76.20
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	6	10.20
Mentored Youth	6	10.20
Non-resident		
Adult	5	503.50
Junior	1	40.70
Archery - Resident and Non-resident	75	1,177.50
Muzzleloaders - Resident and Non-resident	41	448.70
Antlerless deer		
Resident	14,524	82,786.80
Resident landowners	6	34.20
Non-resident	90	2,313.00
Non-resident landowners	1	25.70
Armed forces	17	96.90
Disabled veterans	58	330.60
Bobcat	2	11.40
Federal Duck Stamp	3	81.60
Furtaker		
Adult resident	4	78.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	15	40.50
Bear - Resident and Non-resident	44	690.80
DMAP - Resident and Non-resident	2	19.40
Replacements	67	381.90
Donations for the Game Commission	27	56.30
Totals (Note 2)	<u>15,112</u>	<u>91,664.30</u>
Disbursements to Game Commission (Note 3)		(91,509.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(155.00)</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
 FAYETTE 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	101	\$ 2,009.90
Junior	1	5.90
Landowner	3	11.70
Junior combination	4	35.60
Senior	9	116.10
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	13	25.70
Spring Turkey	3	62.70
Mentored Youth	10	19.00
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	84	1,355.60
Muzzleloaders - Resident and Non-resident	31	367.90
Antlerless deer		
Resident	14,329	84,541.10
Resident landowners	7	41.30
Non-resident	114	2,952.60
Non-resident landowners	1	25.90
Armed forces	13	76.70
Disabled veterans	59	348.10
Elk - Antlered and Antlerless	1	10.90
Bobcat	1	5.90
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	3	59.70
Senior resident	1	12.90
Migratory - Resident and Non-resident	7	20.30
Bear - Resident and Non-resident	40	636.00
DMAP - Resident and Non-resident	4	39.60
Replacements	49	289.10
Donations for the Game Commission	23	55.60
Totals (Note 2)	<u>14,922</u>	<u>93,938.70</u>
Disbursements to Game Commission (Note 3)		(93,788.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(150.00)</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
 FAYETTE 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	120	\$ 2,388.00
Junior	2	11.80
Landowner	1	3.90
Junior combination	5	44.50
Senior	7	90.30
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	11	21.90
Spring Turkey	5	104.50
Mentored Youth	13	24.70
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	82	1,333.80
Muzzleloaders - Resident and Non-resident	36	392.40
Antlerless deer		
Resident	16,154	95,308.60
Resident landowners	6	35.40
Non-resident	105	2,719.50
Non-resident landowners	1	25.90
Armed forces	7	41.30
Disabled veterans	57	336.30
Bobcat	3	17.70
Adult Pheasant	9	233.10
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	5	99.50
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	48	763.20
DMAP - Resident and Non-resident	4	39.60
Replacements	57	336.30
Hunting & Trapping Digest	18	90.00
Donations for the Game Commission	11	35.40
Totals (Note 2)	<u>16,795</u>	<u>105,775.30</u>
Disbursements to Game Commission (Note 3)		(105,642.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	19	\$ 412.30
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	2	21.40
Senior lifetime	11	557.70
Lifetime Upgrade Card	4	42.80
Replacements	8	22.80
Donations for the Fish and Boat Commission	9	22.60
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	20	174.00
3 Year Trout/Salmon	1	24.70
Angler and Boater Magazine	1	12.70
	<hr/>	<hr/>
Totals (Note 2)	<u>87</u>	1,648.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,648.40)</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		<u>\$ -</u>

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

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	26	\$ 538.20
Senior resident	2	19.40
Reduced Disabled Veterans	3	5.10
Senior lifetime	2	101.40
Lifetime Upgrade Card	1	10.70
Replacements	6	34.20
Donations for the Fish and Boat Commission	3	12.00
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
Trout/Salmon Stamp	19	165.30
1 Year Trout/Salmon	2	17.40
Annual Fishing Button	11	44.00
	81	1,035.90
Totals (Note 2)	81	1,035.90
Disbursements to Fish and Boat Commission (Note 3)		(1,035.90)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		\$ -

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

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	29	\$ 629.50
3 Year Resident	1	63.70
Senior resident	2	21.40
Reduced Disabled Veterans	1	1.70
Senior lifetime	3	241.70
Lifetime Upgrade Card	1	10.70
Replacements	4	23.40
Donations for the Fish and Boat Commission	5	15.60
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	18	156.60
1 Year Trout/Salmon	3	26.10
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	3	122.10
Annual Fishing Button	5	25.00
	<hr/>	<hr/>
Totals (Note 2)	<u>81</u>	1,455.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,455.70)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 FAYETTE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	18	\$ 394.20
Senior resident	2	21.80
National Guard/Armed Forces	6	11.40
Reduced Disabled Veterans	3	5.70
Senior lifetime	6	299.50
Replacements	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	20	178.00
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	2	49.80
Annual Fishing Button	5	25.00
	<hr/>	<hr/>
Totals (Note 2)	<u>72</u>	1,074.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,074.40)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
 FAYETTE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	11,238	\$ 66,030.00
Senior citizen	4,990	18,842.00
Lifetime	<u>555</u>	<u>16,170.00</u>
Totals (Note 2)	<u><u>16,783</u></u>	101,042.00
Disbursements to Department of Agriculture (Note 3)		<u>(101,042.00)</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
 FAYETTE 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	11,437	\$ 67,373.00
Senior citizen	4,916	18,588.00
Lifetime	<u>611</u>	<u>18,130.00</u>
Totals (Note 2)	<u><u>16,964</u></u>	104,091.00
Disbursements to Department of Agriculture (Note 3)		<u>(104,086.50)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		4.50
Examination adjustments		<u>(4.50)</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
 FAYETTE 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	12,121	\$ 71,453.00
Senior citizen	5,025	19,065.00
Lifetime	<u>613</u>	<u>17,860.00</u>
Totals (Note 2)	<u><u>17,759</u></u>	108,378.00
Disbursements to Department of Agriculture (Note 3)		<u>(108,378.00)</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
 FAYETTE 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	10,861	\$ 63,825.00
Senior citizen	4,597	17,443.00
Lifetime	<u>615</u>	<u>18,530.00</u>
Totals (Note 2)	<u><u>16,073</u></u>	99,798.00
Disbursements to Department of Agriculture (Note 3)		<u>(99,798.00)</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, 2017 to December 31, 2017		<u><u>\$ -</u></u>

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

TREASURER
 FAYETTE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 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 2013 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 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
FAYETTE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 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 Adjustment - Dog License Year Ending December 31, 2015

Senior dog license No. 3831 for \$4.50 was sold in April 2015, voided and refunded in May 2015.

6. County Officer Serving During Examination Period

Robert Danko served as Treasurer during the hunting license period July 1, 2013 to December 31, 2013.

Nancy Lee Wilson served as Treasurer during the hunting license period January 1, 2014 to June 30, 2018 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

TREASURER
FAYETTE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

Finding - Inadequate Internal Controls Over Receipts

Our testing of cash receipts revealed that collections were not always deposited on the same day as collected. Of 30 receipts tested, 9 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 5 days.

A good system of internal controls ensures that all monies collected are deposited intact on the same day as collected. Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to establish adequate internal controls over its receipts.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over receipts as noted above.

Management's Response

The County Officer responded as follows:

Management has designated additional staff to be available to go to the bank when deposits need to be made. This will allow for timely deposits to be made at all times. Also, the office is in the process of hiring an additional employee to lessen the workload on current staff.

Auditor's Conclusion

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

TREASURER
FAYETTE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Nancy Lee Wilson
Treasurer

The Honorable Scott T. Abraham
Controller

The Honorable Vincent A. Vicites
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.