

ATTESTATION ENGAGEMENT

Treasurer

Luzerne County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2018

Fishing and Dog - January 1, 2013 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

David Pedri
County Manager
Luzerne County
Wilkes-Barre, PA 18711

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer's Office of Luzerne County, Pennsylvania, 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:

- Missing Records - Recurring.

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 examination finding contained in this report cite conditions that existed in the operation of the County Office during the previous engagement period and were not corrected during the current examination period. The County Office should strive to implement the recommendations and corrective actions noted in this report.

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, Luzerne 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

February 22, 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, 2013 To December 31, 2013.....	6
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
For The License Period January 1, 2017 To December 31, 2017.....	10
Dog License Sales:	
For The License Period January 1, 2013 To December 31, 2013.....	11
For The License Period January 1, 2014 To December 31, 2014.....	12
For The License Period January 1, 2015 To December 31, 2015.....	13
For The License Period January 1, 2016 To December 31, 2016.....	14
For The License Period January 1, 2017 To December 31, 2017.....	15
Notes To The Statements Of Receipts And Disbursements	16
Finding And Recommendation:	
Finding - Missing Records - Recurring	18
Summary Of Prior Examination Recommendations.....	20
Report Distribution	21

TREASURER
 LUZERNE 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	51	\$ 1,004.70
Junior combination	2	17.40
Senior	3	38.10
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	2	101.40
Military	48	81.60
Spring Turkey	1	20.70
Mentored Youth	4	6.80
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	74	1,171.80
Muzzleloaders - Resident and Non-resident	36	385.20
Resident	13,831	78,836.70
Resident landowners	1	5.70
Non-resident	127	3,263.90
Armed forces	57	324.90
Disabled veterans	88	501.60
Elk - Antlered and Antlerless	1	10.70
Bobcat	3	17.10
Adult resident	4	78.80
Migratory - Resident and Non-resident	20	54.00
Bear - Resident and Non-resident	37	580.90
DMA P - Resident and Non-resident	2	19.40
Replacements	51	290.70
Totals (Note 2)	<u>14,447</u>	<u>87,214.90</u>
Disbursements to Game Commission (Note 3)		(87,062.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(152.00)</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
 LUZERNE 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	33	\$ 650.10
Junior	3	17.10
Junior combination	3	26.10
Senior	3	38.10
Senior Lifetime Combo	4	402.80
Military	38	64.60
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	61	957.70
Muzzleloaders - Resident and Non-resident	28	299.60
Resident	10,248	58,413.60
Resident landowners	2	11.40
Non-resident	54	1,387.80
Armed forces	49	279.30
Disabled veterans	79	450.30
Elk - Antlered and Antlerless	1	10.70
Bobcat	6	34.20
Adult resident	4	78.80
Migratory - Resident and Non-resident	10	27.00
Bear - Resident and Non-resident	30	471.00
DM AP - Resident and Non-resident	1	9.70
Replacements	42	239.40
Totals (Note 2)	<u>10,706</u>	<u>64,037.20</u>
Disbursements to Game Commission (Note 3)		(63,897.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(140.00)</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
 LUZERNE 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	27	\$ 531.90
Junior	1	5.70
Junior combination	2	17.40
Senior	4	50.80
Senior Lifetime Hunting	1	50.70
Senior Lifetime Upgrade Combo	1	50.70
Military	37	62.90
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	57	894.90
Muzzleloaders - Resident and Non-resident	32	342.40
Resident	10,705	61,018.50
Resident landowners	1	5.70
Non-resident	75	1,927.50
Armed forces	45	256.50
Disabled veterans	90	513.00
Bobcat	1	5.70
Federal Duck Stamp	1	27.20
Adult resident	5	98.50
Migratory - Resident and Non-resident	10	27.00
Bear - Resident and Non-resident	31	486.70
Replacements	53	298.10
Totals (Note 2)	<u>11,186</u>	<u>67,376.70</u>
Disbursements to Game Commission (Note 3)		(67,256.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.50)</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
 LUZERNE 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	26	\$ 517.40
Junior	1	5.90
Junior combination	1	8.90
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	28	53.20
Mentored Youth	1	1.90
Adult	1	100.90
Archery - Resident and Non-resident	54	858.60
Muzzleloaders - Resident and Non-resident	32	348.80
Resident	11,068	65,301.20
Resident landowners	2	11.80
Non-resident	100	2,590.00
Armed forces	43	253.70
Disabled veterans	97	572.30
Bobcat	3	17.70
Adult resident	3	59.70
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	31	492.90
Replacements	56	330.40
Totals (Note 2)	<u>11,568</u>	<u>71,820.20</u>
Disbursements to Game Commission (Note 3)		(71,699.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.70)</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
 LUZERNE 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	27	\$ 537.30
Junior	4	23.60
Senior	2	25.80
Senior Lifetime Combo	1	100.90
Senior Lifetime Hunting	2	101.80
Military	38	86.20
Spring Turkey	4	83.60
Adult	3	302.70
Archery - Resident and Non-resident	54	858.60
Muzzleloaders - Resident and Non-resident	23	250.70
Resident	12,241	72,221.90
Resident landowners	1	5.90
Non-resident	124	3,211.60
Armed forces	33	194.70
Disabled veterans	107	631.30
Elk - Antlered and Antlerless	1	10.90
Bobcat	1	5.90
Adult Pheasant	4	103.60
Federal Duck Stamp	1	27.40
Adult resident	1	19.90
Migratory - Resident and Non-resident	8	23.20
Bear - Resident and Non-resident	29	461.10
Replacements	39	230.10
Totals (Note 2)	<u>12,748</u>	<u>79,518.70</u>
Disbursements to Game Commission (Note 3)		(79,375.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(143.00)</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
 LUZERNE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	60	\$ 1,302.00
5 Year Resident	1	105.70
Senior resident	2	21.40
National Guard/Armed Forces	16	27.20
Senior lifetime	19	963.30
Lifetime Upgrade Card	6	48.20
Replacements	10	28.50
Trout/Salmon Stamp	67	582.90
5 Year Trout/Salmon	1	40.70
	<hr/>	<hr/>
Totals (Note 2)	182	3,119.90
	<hr/>	
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (3,119.90)
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, 2013 to December 31, 2013		<hr/> \$ - <hr/>

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

TREASURER
 LUZERNE 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	43	\$ 933.10
3 Year Resident	1	63.70
Replacements	3	17.10
National Guard/Armed Forces	10	17.00
Senior lifetime	11	557.70
Replacements	10	28.50
Trout/Salmon Stamp	46	400.20
3 Year Trout/Salmon	1	24.70
	<hr/>	<hr/>
Totals (Note 2)	125	2,042.00
	<hr/>	
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (2,042.00)
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/> \$ -

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

TREASURER
 LUZERNE 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	34	\$ 703.80
3 Year Resident	1	60.70
Senior resident	4	38.80
National Guard/Armed Forces	11	18.70
Reduced Disabled Veterans	6	10.20
Senior lifetime	6	304.20
Lifetime Upgrade Card	1	10.70
Replacements	1	5.70
Lake Erie Stamp	1	8.70
Trout/Salmon Stamp	39	339.30
1 Year Trout/Salmon	4	34.80
	<hr/>	<hr/>
Totals (Note 2)	108	1,535.60
	<hr/>	
Disbursements to Fish and Boat Commission (Note 3)		(1,535.60)
		<hr/>
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, 2015 to December 31, 2015		\$ -
		<hr/>

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

TREASURER
 LUZERNE 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	42	\$ 912.40
Voluntary Youth	1	1.70
Senior resident	3	32.30
One day resident	1	10.90
National Guard/Armed Forces	8	13.80
Reduced Disabled Veterans	4	6.80
Senior lifetime	9	456.70
Replacements	2	11.60
Trout/Salmon Stamp	35	305.10
1 Year Trout/Salmon	7	61.50
Annual Fishing Button	1	4.00
	<hr/>	<hr/>
Totals (Note 2)	113	1,816.80
	<hr/>	
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (1,816.80)
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		<hr/> \$ - <hr/>

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

TREASURER
 LUZERNE 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	26	\$ 569.40
3 Year Resident	1	63.90
Senior resident	4	43.60
National Guard/Armed Forces	4	7.60
Reduced Disabled Veterans	8	15.20
Senior lifetime	6	305.40
Replacements	4	23.60
Trout/Salmon Stamp	22	195.80
1 Year Trout/Salmon	6	53.40
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	1	4.00
	<hr/>	<hr/>
Totals (Note 2)	<u>83</u>	1,306.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,306.80)</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
 LUZERNE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	18,878	\$ 104,450.00
Senior citizen	7,109	24,643.00
Lifetime	793	23,160.00
Totals (Note 2)	<u>26,780</u>	152,253.00
Disbursements to Department of Agriculture (Note 3)		<u>(152,253.00)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
 LUZERNE 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	18,506	\$ 103,099.00
Senior citizen	7,169	24,985.00
Lifetime	<u>917</u>	<u>26,770.00</u>
Totals (Note 2)	<u>26,592</u>	154,854.00
Disbursements to Department of Agriculture (Note 3)		<u>(154,854.00)</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>

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

TREASURER
 LUZERNE 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	20,681	\$ 115,241.00
Senior citizen	7,625	26,561.00
Lifetime	<u>1,075</u>	<u>31,630.00</u>
Totals (Note 2)	<u><u>29,381</u></u>	173,432.00
Disbursements to Department of Agriculture (Note 3)		<u>(173,432.00)</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
 LUZERNE 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>Department of Agriculture</u>
Individual	20,668	\$ 115,411.00
Senior citizen	7,903	27,466.00
Lifetime	<u>1,193</u>	<u>35,360.00</u>
Totals (Note 2)	<u>29,764</u>	178,237.00
Disbursements to Department of Agriculture (Note 3)		<u>(178,237.00)</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
 LUZERNE 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	19,420	\$ 108,662.00
Senior citizen	7,544	26,146.00
Lifetime	<u>1,070</u>	<u>31,500.00</u>
Totals (Note 2)	<u>28,034</u>	166,308.00
Disbursements to Department of Agriculture (Note 3)		<u>(166,308.00)</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>

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

TREASURER
LUZERNE 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, 2013 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 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
LUZERNE 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, 2013 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. County Officers Serving During Examination Period

Luzerne County adopted a Home Rule Charter effective January 2, 2012. The position of an officeholder for the Treasurer's Office was eliminated with the adoption of a Home Rule Charter. An appointed County Manager oversees all functions of the formerly elected Luzerne County row offices. The Treasurer's Office function is under the Luzerne County's Office of Budget and Finance and the licensing department is supervised by the Head of Administrative Services.

Brian Swetz was the Division Head of the Office of Budget and Finance for the hunting license period July 1, 2013 to June 30, 2018 and the fishing and dog licenses period January 1, 2013 to December 31, 2017.

David Parsnik was the Division Head of Administrative Services for the hunting license period July 1, 2013 to June 30, 2018 and the fishing and dog licenses period January 1, 2013 to December 31, 2017.

TREASURER
LUZERNE 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, 2013 TO DECEMBER 31, 2017

Finding- Missing Records - Recurring

We cited the issue of missing records in the prior examination report for the hunting period July 1, 2008 to June 30, 2013 and the fishing and dog license period January 1, 2009 to December 31, 2012. Our current examination found that the office did not correct this issue.

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

- Voided hunting licenses for the period July 1, 2013 to June 30, 2014.
- Voided hunting licenses for the period July 1, 2014 to June 30, 2015.
- Voided hunting licenses for the period July 1, 2015 to June 30, 2016.
- Voided hunting licenses for the period July 1, 2016 to June 30, 2017.
- Voided hunting licenses for the period July 1, 2017 to June 30, 2018.
- Voided fishing licenses for the period January 1, 2013 to December 31, 2013.
- Voided fishing licenses for the period January 1, 2014 to December 31, 2014.
- Voided fishing licenses for the period January 1, 2017 to December 31, 2017.
- Voided dog licenses for the period January 1, 2015 to December 31, 2015.

This condition existed because the office failed to establish and implement procedures to ensure that all records are properly accounted for and maintained as recommended in the prior examination report.

Good internal 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 loss or misappropriation of funds is increased.

TREASURER
LUZERNE 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, 2013 TO DECEMBER 31, 2017

Finding - Missing Records - Recurring (Continued)

Recommendation

We strongly recommend that the office establish and implement procedures to ensure that all records are properly accounted for and maintained, including voided licenses, until audited by the Department of the Auditor General.

Management's Response

Management indicated they will comply with recommendation.

Auditor's Conclusion

This is a recurring finding. It is imperative that the office take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

TREASURER
LUZERNE COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the office:

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

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

TREASURER
LUZERNE 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, 2013 TO DECEMBER 31, 2017

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. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

Mr. David Pedri Esquire
County Manager

The Honorable Michelle A. Bednar
Controller

The Honorable Tim McGinley
Chairperson of County Council of the Board of Commissioners

Mr. Brian Swetz
Division Head of Budget and Financial Services

Mr. David Parsnik
Division Head of Administrative Services

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.