

ATTESTATION ENGAGEMENT

Treasurer

Butler County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2017

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

November 2018



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 Diane R. Marburger
Treasurer
Butler County
Butler, PA 16003

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

Independent Auditor's Report (Continued)

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*.

This is a revised report which was previously dated October 1, 2018, and it is revised because the previous report erroneously included 2018 dog license sales in the 2017 dog license statement.

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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement 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 Statement 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.

Independent Auditor's Report (Continued)

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*.

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, Butler 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

November 19, 2018

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TREASURER
 BUTLER 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	187	\$ 3,683.90
Junior	3	17.10
Landowner	2	7.40
Junior combination	18	156.60
Senior	10	127.00
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	2	101.40
Military	69	117.30
Reserves	3	5.10
Spring Turkey	9	186.30
Mentored Adult	1	19.70
Mentored Youth	12	20.40
Non-resident		
Adult	6	604.20
Seven day	1	30.70
Archery - Resident and Non-resident	171	2,704.70
Muzzleloaders - Resident and Non-resident	88	951.60
Antlerless deer		
Resident	22,312	127,178.40
Resident landowners	22	125.40
Non-resident	179	4,600.30
Armed forces	59	336.30
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	34	363.80
Bobcat	13	74.10
Fisher	9	51.30
Furtaker - Adult resident	19	374.30
Migratory - Resident and Non-resident	67	180.90
Bear - Resident and Non-resident	118	1,852.60
DMAP - Resident and Non-resident	15	145.50
Replacements	95	541.50
Totals (Note 2)	<u>23,570</u>	<u>145,750.00</u>
Disbursements to Game Commission (Note 3)		(145,551.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(198.80)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
 BUTLER 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	167	\$ 3,289.90
Junior	6	34.20
Landowner	2	7.40
	7	11.90
Junior combination	29	252.30
Senior	5	63.50
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	2	101.40
Military	52	88.40
Reserves	2	3.40
Spring Turkey	8	165.60
Mentored Youth	15	25.50
Non-resident		
Adult	8	805.60
Seven day	2	61.40
Archery - Resident and Non-resident	147	2,357.90
Muzzleloaders - Resident and Non-resident	74	831.80
Antlerless deer		
Resident	21,742	123,929.40
Resident landowners	24	136.80
Non-resident	198	5,088.60
Armed forces	51	290.70
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	33	353.10
Bobcat	9	51.30
Fisher	10	57.00
Federal Duck Stamp	11	299.20
Furtaker - Adult resident	16	315.20
Migratory - Resident and Non-resident	64	172.80
Bear - Resident and Non-resident	111	1,742.70
DMAP - Resident and Non-resident	9	87.30
Replacements	111	632.70
Totals (Note 2)	<u>22,964</u>	142,471.30
Disbursements to Game Commission (Note 3)		(142,248.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(223.00)</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
 BUTLER 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	184	\$ 3,661.60
Junior	7	41.30
Landowner	2	7.80
	13	24.70
Junior combination	30	267.00
Senior	10	129.00
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	41	77.90
Reserves	2	3.80
Spring Turkey	13	271.70
Mentored Youth	7	13.30
Non-resident		
Adult	4	403.60
Seven day	1	30.90
Archery - Resident and Non-resident	163	2,621.70
Muzzleloaders - Resident and Non-resident	73	800.70
Antlerless deer		
Resident	21,797	128,602.30
Resident landowners	20	118.00
Non-resident	184	4,765.60
Armed forces	46	271.40
Disabled veterans	36	212.40
Elk - Antlered and Antlerless	31	337.90
Bobcat	9	53.10
Fisher	9	53.10
River Otter	1	5.90
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	15	298.50
Migratory - Resident and Non-resident	63	182.70
Bear - Resident and Non-resident	106	1,685.40
DMAP - Resident and Non-resident	7	69.30
Replacements	101	595.90
Totals (Note 2)	<u>23,003</u>	<u>147,396.70</u>
Disbursements to Game Commission (Note 3)		(147,180.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(216.30)</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
 BUTLER 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	73	\$ 1,584.10
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	17	28.90
Reduced Disabled Veterans	1	1.70
Non-resident	2	103.40
Tourist		
Seven day	1	33.70
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	32	342.40
Replacements	18	51.30
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	44	646.80
Trout/Salmon Stamp	41	356.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>271</u>	<u>4,784.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,784.40)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 BUTLER 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
5 Year Resident	1	105.70
Replacements	2	11.40
Senior resident	3	29.10
National Guard/Armed Forces	19	32.30
Replacements	1	5.70
Reduced Disabled Veterans	4	6.80
Non-resident	3	152.10
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	16	171.20
Replacements	7	39.90
Lake Erie Stamp	12	88.20
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
1 Year Lake Erie and Trout/Salmon	1	14.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	32	278.40
1 Year Trout/Salmon	7	60.90
Replacements	4	5.70
Annual Fishing Button	19	86.00
Totals (Note 2)	<u>221</u>	<u>3,367.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,361.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.70
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ 5.70</u>

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

TREASURER
 BUTLER 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	61	\$ 1,325.10
3 Year Resident	2	127.40
Replacements	1	5.90
Senior resident	3	32.30
National Guard/Armed Forces	11	18.90
Reduced Disabled Veterans	8	13.60
Non-resident	2	103.40
Three day	2	51.60
Senior lifetime	17	907.90
Lifetime Upgrade Card	20	215.60
Replacements	7	39.90
Lake Erie Stamp	15	109.90
Lake Erie And Trout/Salmon Combo Stamp	21	308.70
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	35	304.90
1 Year Trout/Salmon	13	113.30
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	2	40.70
Boat Launch Permit	8	47.20
Annual Fishing Button	17	68.00
Totals (Note 2)	<u>247</u>	<u>3,901.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,901.70)</u>
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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 BUTLER 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	66	\$ 1,445.40
Mentored Youth	1	-
Replacements	3	17.70
Senior resident	5	54.50
National Guard/Armed Forces	18	34.20
Replacements	1	5.90
Reduced Disabled Veterans	9	17.10
Non-resident	4	207.60
Tourist		
Three day	1	25.90
Senior lifetime	16	814.40
Lifetime Upgrade Card	11	119.90
Replacements	7	41.30
Lake Erie Stamp	8	53.80
Lake Erie And Trout/Salmon Combo Stamp	27	402.30
Trout/Salmon Stamp	36	320.40
1 Year Trout/Salmon	17	151.30
3 Year Trout/Salmon	1	24.90
Replacements	1	5.90
Boat Launch Permit	18	163.10
Annual Fishing Button	12	53.00
Totals (Note 2)	<u>262</u>	<u>3,958.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,958.60)</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
 BUTLER 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	20,801	\$ 115,615.00
Senior citizen	6,089	21,541.00
Lifetime	<u>677</u>	<u>20,420.00</u>
Totals (Note 2)	<u><u>27,567</u></u>	157,576.00
Disbursements to Department of Agriculture (Note 3)		<u>(157,576.00)</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
 BUTLER 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	20,563	\$ 114,093.00
Senior citizen	6,136	21,662.00
Lifetime	<u>746</u>	<u>23,180.00</u>
Totals (Note 2)	<u><u>27,445</u></u>	158,935.00
Disbursements to Department of Agriculture (Note 3)		<u>(158,935.00)</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
 BUTLER 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	20,726	\$ 114,800.00
Senior citizen	6,298	22,170.00
Lifetime	855	26,440.00
Totals (Note 2)	<u>27,879</u>	163,410.00
Disbursements to Department of Agriculture (Note 3)		<u>(163,410.00)</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
 BUTLER 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	20,235	\$ 112,369.00
Senior citizen	6,206	21,818.00
Lifetime	784	24,070.00
Totals (Note 2)	<u>27,225</u>	158,257.00
Disbursements to Department of Agriculture (Note 3)		<u>(158,257.00)</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
 BUTLER 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, 2017

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of hunting licenses, sold electronically, for license years 2014 through 2016 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
BUTLER 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, 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

Diane R. Marburger 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, 2017.

TREASURER
BUTLER 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, 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. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Diane R. Marburger
Treasurer

The Honorable Benjamin A. Holland
Controller

The Honorable Leslie A. Osche
Chairperson of the Board of Commissioners

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