



TREASURER

ALLEGHENY COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2005 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2008

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**Department of the Auditor General  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER  
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable John Weinstein  
Treasurer  
Allegheny County  
Pittsburgh, PA 15219

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Allegheny 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). These Statements are the responsibility of the county office's management. 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. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides 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 present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

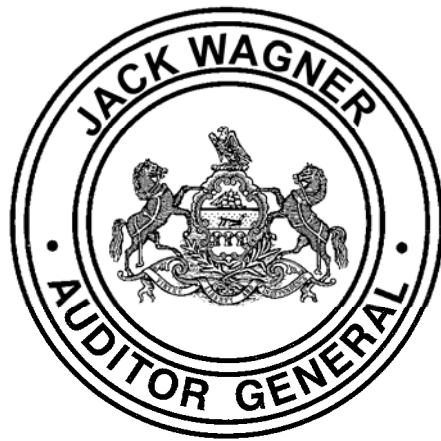
Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

October 6, 2011

JACK WAGNER  
Auditor General



TREASURER  
ALLEGHENY COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	366	\$ 6,954.00
Junior	32	160.00
Junior combination	8	64.00
Senior	29	348.00
Replacements	4	20.00
Military	37	37.00
Non-resident		
Adult	3	300.00
Junior	2	80.00
Seven day	6	180.00
Replacements	2	10.00
Archery		
Resident	127	1,905.00
Replacements	1	5.00
Muzzleloaders		
Resident	85	850.00
Replacement	1	5.00
Antlerless deer		
Resident	32,375	161,875.00
Non-resident	298	7,450.00
Armed forces	26	130.00
Disabled veterans	13	65.00
Replacements	9	45.00
Furtaker		
Adult resident	6	114.00
Junior resident	1	5.00
Migratory		
Resident	50	100.00
Non-resident	6	30.00
Bear		
Resident	52	780.00
Totals (Note 2)	<u>33,539</u>	<u>181,512.00</u>
Disbursements to Game Commission (Note 3)		(181,424.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(67.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		21.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006		<u>\$ 21.00</u>

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



TREASURER  
ALLEGHENY COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	356	\$ 6,764.00
Junior	19	95.00
Junior combination	14	112.00
Senior	24	288.00
Replacements	16	80.00
Military	45	45.00
Non-resident		
Adult	10	1,000.00
Seven day	2	60.00
Archery		
Resident	151	2,265.00
Non-resident	2	50.00
Replacements	5	25.00
Muzzleloaders		
Resident	83	830.00
Non-resident	1	20.00
Replacements	1	5.00
Antlerless deer		
Resident	32,740	163,700.00
Non-resident	288	7,200.00
Armed forces	30	150.00
Disabled veterans	14	70.00
Replacements	9	45.00
Furtaker		
Adult resident	8	152.00
Migratory		
Resident	51	102.00
Non-resident	2	10.00
Bear		
Resident	43	645.00
Non-resident	1	35.00
Totals (Note 2)	<u>33,915</u>	<u>183,748.00</u>
Disbursements to Game Commission (Note 3)		(183,609.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(75.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		64.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007		<u>\$ 64.00</u>

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

TREASURER  
ALLEGHENY COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	326	\$ 6,194.00
Junior	19	95.00
Junior combination	2	16.00
Senior	19	228.00
Replacements	15	75.00
Military	34	34.00
Non-resident		
Adult	9	900.00
Junior	1	40.00
Seven day	2	60.00
Archery		
Resident	128	1,920.00
Muzzleloaders		
Resident	71	710.00
Non-resident	1	20.00
Replacements	2	10.00
Antlerless deer		
Resident	30,602	153,010.00
Non-resident	255	6,375.00
Armed forces	21	105.00
Disabled veterans	16	80.00
Replacements	10	50.00
Furtaker		
Adult resident	6	114.00
Migratory		
Resident	48	96.00
Non-resident	2	10.00
Bear		
Resident	51	765.00
Totals (Note 2)	<u>31,640</u>	<u>170,907.00</u>
Disbursements to Game Commission (Note 3)		(170,868.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(64.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(25.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008		<u>\$ (25.00)</u>

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

TREASURER  
ALLEGHENY COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	372	\$ 7,812.00
Replacements	3	12.75
Senior resident	12	120.00
Replacements	1	4.25
One day resident	1	10.00
National Guard/Armed Forces	28	28.00
Non-resident	1	51.00
Replacements	1	4.25
Tourist		
Three day	2	50.00
Senior lifetime	333	16,650.00
Replacements	42	178.50
Lake Erie Stamp	17	136.00
Lake Erie And Trout/Salmon Combo Stamp	358	5,012.00
Trout/Salmon Stamp	269	2,152.00
Totals (Note 2)	1,440	32,220.75
Disbursements to Fish and Boat Commission (Note 3)		(32,220.75)
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 ending December 31, 2006		\$ -

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

TREASURER  
 ALLEGHENY COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	403	\$ 8,463.00
Replacements	4	17.00
Senior resident	11	110.00
One day resident	1	10.00
National Guard/Armed Forces	10	10.00
Non-resident	3	153.00
Tourist		
Three day	1	25.00
Senior lifetime	294	14,700.00
Lifetime Upgrade Card	12	60.00
Replacements	40	170.00
Lake Erie Stamp	23	184.00
Lake Erie And Trout/Salmon Combo Stamp	390	5,460.00
Trout/Salmon Stamp	220	1,760.00
	<hr/>	<hr/>
Totals (Note 2)	<u>1,412</u>	31,122.00
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(31,120.75)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.25
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007		<u>\$ 1.25</u>

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

TREASURER  
ALLEGHENY COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	360	\$ 7,809.20
Replacements	7	38.45
Senior resident	11	116.30
One day resident	2	20.70
National Guard/Armed Forces	5	8.50
Non-resident	5	258.50
Tourist		
Three day	1	25.70
Senior lifetime	148	7,536.80
Lifetime Upgrade Card	104	585.10
Replacements	25	135.35
PFBC Donations	2	2.00
Lake Erie Stamp	15	130.50
Lake Erie And Trout/Salmon Combo Stamp	233	3,413.20
Trout/Salmon Stamp	173	1,477.70
Totals (Note 2)	<u>1,091</u>	<u>21,558.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(21,558.00)</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 ending December 31, 2008		<u>\$ -</u>

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

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	88,209	\$ 477,377.00
Senior citizen	14,383	48,023.00
Lifetime	<u>681</u>	<u>20,790.00</u>
Totals (Note 2)	<u><u>103,273</u></u>	546,190.00
Disbursements to Department of Agriculture (Note 3)		<u>(545,100.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		1,090.00
Examination adjustment (Note 5)		<u>(1,088.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<u><u>\$ 2.00</u></u>

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

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	86,586	\$ 467,824.00
Senior citizen	14,321	47,609.00
Lifetime	919	27,900.00
Totals (Note 2)	<u>101,826</u>	543,333.00
Disbursements to Department of Agriculture (Note 3)		<u>(542,690.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		643.00
Examination adjustment (Note 6)		<u>(449.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		<u>\$ 194.00</u>

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

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	84,421	\$ 455,853.00
Senior citizen	14,371	47,657.00
Lifetime	1,189	35,380.00
Totals (Note 2)	<u>99,981</u>	538,890.00
Disbursements to Department of Agriculture (Note 3)		<u>(538,219.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		671.00
Examination adjustments (Note 7)		<u>(671.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		<u>\$ -</u>

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



TREASURER  
ALLEGHENY COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

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 paper hunting licenses were remitted monthly by check with the monthly reports of sales.

TREASURER  
ALLEGHENY COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license years 2006 and 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 and 2008 were remitted weekly through an electronic funds transfer program.

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

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 Period Ending December 31, 2006

The adjusted amount of \$1,088 represents licenses that were initially sold and then voided at a later date.

6. Examination Adjustment – Dog License Period Ending December 31, 2007

The adjusted amount of \$449 represents licenses that were initially sold and then voided at a later date.

7. Examination Adjustment – Dog License Period Ending December 31, 2008

The adjusted amount of \$671 represents licenses that were initially sold and then voided at a later date.

8. County Officer Serving During Examination Period

John K. Weinstein served as Treasurer during the hunting license period July 1, 2005 to June 30, 2008 and during the fishing and dog license period January 1, 2006 to December 31, 2008.



TREASURER  
ALLEGHENY COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Ms. Lynn M. Diehl  
Director  
Dog Law Enforcement Office  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

The Honorable John K. Weinstein	Treasurer
The Honorable Chelsa Wagner	Controller
The Honorable Rich Fitzgerald	Allegheny County Executive

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).