



**TREASURER
ALLEGHENY COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2008 TO JUNE 30, 2012
FISHING AND DOG
JANUARY 1, 2009 TO DECEMBER 31, 2011**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



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EUGENE A. DePASQUALE
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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Inadequate Accountability Over Funds Held In Escrow.

Independent Auditor's Report (Continued)

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 the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

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.



August 1, 2013

EUGENE A. DEPASQUALE
Auditor General

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TREASURER
ALLEGHENY COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	288	\$ 5,472.00
Junior	11	55.00
Junior combination	10	80.00
Senior	22	264.00
Senior Lifetime Combo	1	100.00
Military	35	35.00
Non-resident		
Adult	8	800.00
Junior	3	120.00
Seven day	2	60.00
Archery - Resident and Non-resident	123	1,855.00
Muzzleloaders - Resident and Non-resident	71	720.00
Antlerless deer		
Resident	31,244	156,220.00
Non-resident	290	7,250.00
Armed forces	25	125.00
Disabled veterans	17	85.00
Furtaker		
Adult resident	3	57.00
Migratory - Resident and Non-resident	37	77.00
Bear - Resident and Non-resident	40	620.00
Replacements	26	130.00
Totals (Note 2)	<u>32,256</u>	<u>174,125.00</u>
Disbursements to Game Commission (Note 3)		(174,060.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(65.00)</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, 2008 to June 30, 2009		<u>\$ -</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
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	283	\$ 5,575.10
Junior	10	57.00
Junior combination	5	43.50
Senior	5	63.50
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	9	456.30
Military	52	88.40
Reserves	3	5.10
Spring Turkey	1	20.70
Mentored Youth	11	18.70
Non-resident		
Adult	3	302.10
Seven day	2	61.40
Archery - Resident and Non-resident	155	2,463.50
Muzzleloaders - Resident and Non-resident	68	727.60
Antlerless deer		
Resident	33,695	192,059.50
Non-resident	213	5,474.10
Armed forces	37	210.90
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	2	21.40
Bobcat	4	22.80
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	49	141.30
Bear - Resident and Non-resident	50	785.00
DMAP - Resident and Non-resident	5	48.50
Replacements	84	478.80
Donations for the Game Commission	1	4.80
Totals (Note 2)	<u>34,782</u>	<u>210,092.50</u>
Disbursements to Game Commission (Note 3)		(209,936.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(66.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		89.80
Examination adjustments (Note 5)		<u>(89.80)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ -</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
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	296	\$ 5,831.20
Junior	2	11.40
Junior combination	12	104.40
Senior	6	76.20
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	2	101.40
Military	38	64.60
Reserves	5	8.50
Spring Turkey	2	41.40
Mentored Youth	12	20.40
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	152	2,386.40
Muzzleloaders - Resident and Non-resident	72	770.40
Antlerless deer		
Resident	30,452	173,576.40
Resident landowners	1	5.70
Non-resident	221	5,679.70
Armed forces	49	279.30
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	1	10.70
Bobcat	4	22.80
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	48	129.60
Bear - Resident and Non-resident	66	1,036.20
DMAP - Resident and Non-resident	5	48.50
Replacements	69	393.30
Totals (Note 2)	<u>31,564</u>	<u>191,969.80</u>
Disbursements to Game Commission (Note 3)		(191,873.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(72.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		24.20
Examination adjustments (Note 5)		<u>(24.20)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</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
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	316	\$6,225.20
Junior	12	68.40
Junior combination	15	130.50
Senior	5	63.50
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	5	253.50
Military	30	51.00
Reserves	4	6.80
Spring Turkey	2	41.40
Mentored Youth	11	18.70
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	181	2,851.70
Muzzleloaders - Resident and Non-resident	57	609.90
Antlerless deer		
Resident	31,124	177,406.80
Non-resident	222	5,705.40
Armed forces	46	262.20
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	2	21.40
Bobcat	3	17.10
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	38	102.60
Bear - Resident and Non-resident	57	894.90
Replacements	68	387.60
Totals (Note 2)	<u>32,235</u>	<u>196,268.50</u>
Disbursements to Game Commission (Note 3)		(196,196.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(72.00)</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, 2011 to June 30, 2012		<u>\$ -</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
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	315	\$ 6,835.50
Replacements	6	34.20
Senior resident	4	42.80
One day resident	4	42.80
National Guard/Armed Forces	20	34.00
Non-resident	2	103.40
Tourist		
Three day	2	51.40
Senior lifetime	83	4,208.10
Lifetime Upgrade Card	53	355.10
Replacements	35	199.50
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	10	87.00
Lake Erie And Trout/Salmon Combo Stamp	169	2,484.30
Trout/Salmon Stamp	151	1,313.70
Totals (Note 2)	<u>854</u>	<u>15,792.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(15,792.80)</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, 2009 to December 31, 2009		<u>\$ -</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
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	317	\$ 6,878.90
Replacements	9	51.30
Senior resident	8	85.60
National Guard/Armed Forces	19	32.30
Replacements	2	11.40
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	11	73.70
Replacements	13	74.10
Lake Erie Stamp	10	87.00
Lake Erie And Trout/Salmon Combo Stamp	137	2,013.90
Trout/Salmon Stamp	132	1,148.40
Totals (Note 2)	<u>692</u>	<u>12,157.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(12,157.40)</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, 2010 to December 31, 2010		<u>\$ -</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
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	351	\$ 7,616.70
Replacements	16	91.20
Senior resident	12	128.40
One day resident	13	139.10
National Guard/Armed Forces	11	18.70
Non-resident	1	51.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	21	140.70
Replacements	6	34.20
Lake Erie Stamp	10	87.00
Lake Erie And Trout/Salmon Combo Stamp	124	1,822.80
Trout/Salmon Stamp	138	1,200.60
Totals (Note 2)	<u>734</u>	<u>12,902.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(12,896.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		6.80
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ 6.80</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
 FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	86,069	\$ 465,029.00
Senior citizen	15,007	49,935.00
Lifetime	1,401	42,270.00
Totals (Note 2)	<u>102,477</u>	557,234.00
Adjustments per settled reports (Note 6)		(651.00)
Disbursements to Department of Agriculture (Note 3)		<u>(556,583.00)</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, 2009 to December 31, 2009		<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
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	87,525	\$ 473,923.00
Senior citizen	15,183	50,465.00
Lifetime	1,478	44,370.00
Totals (Note 2)	<u>104,186</u>	568,758.00
Adjustments per settled reports (Note 6)		(468.00)
Disbursements to Department of Agriculture (Note 3)		<u>(568,290.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments (See Exhibit 1)		<u>(3,016.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ (3,016.00)</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
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	84,930	\$459,360.00
Senior citizen	15,190	\$50,238.00
Lifetime	1,728	\$51,080.00
Totals (Note 2)	<u>101,848</u>	560,678.00
Adjustments per settled reports (Note 6)		(259.00)
Disbursements to Department of Agriculture (Note 3)		<u>(560,419.00)</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, 2011 to December 31, 2011		<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, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

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 for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
ALLEGHENY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 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 through 2012 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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

5. Examination Adjustments - Game Commission

The adjustments for Hunting License Sales ending June 30, 2010 for \$89.80 and Hunting License Sales ending June 30, 2011 for \$24.20 reflect a manual adjustment made by the Game Commission for NSF checks on Antlerless Deer Licenses for the hunting year ending June 30, 2010.

Examination Adjustments - Department Of Agriculture

The adjustments totaling \$3,016 due the county were the result of duplicate payments for dog licenses (see Exhibit 1).

6. Department Of Agriculture - Adjustments Per Settled Reports

The adjustments made by the Treasurer and accepted by the Department of Agriculture consist of adjustments for non-sufficient funds checks, refunds, voided license, deceased dog, or issuance of license in error.

7. County Officer Serving During Examination Period

John Weinstein served as Treasurer during the hunting license period July 1, 2008 to June 30, 2012 and during the fishing and dog license period January 1, 2009 to December 31, 2011.

TREASURER
ALLEGHENY COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

<u>Type of License</u>	<u>License Number(s)</u>	<u>Date Issued</u>	<u>Month Reported for Second Time</u>	<u>Total # of License(s)</u>	<u>Amt. of License</u>	<u>Total Amt. Due County</u>
Regular-Spayed/Neutered	2924	Jan-10	Jul-10	1	\$5.00	\$5.00
Regular-Spayed/Neutered	34193 - 34195	Dec-09	Jul-10	3	5.00	15.00
Regular	34196 - 34197	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	34198 - 34202	Dec-09	Jul-10	5	5.00	25.00
Regular	34203	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34204	Dec-09	Jul-10	1	5.00	5.00
Regular	34205	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34206	Dec-09	Jul-10	1	5.00	5.00
Regular	34207	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34208 - 34209	Dec-09	Jul-10	2	5.00	10.00
Regular	34210 - 34211	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	34212 - 34229	Dec-09	Jul-10	18	5.00	90.00
Regular	34230	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34231 - 34252	Dec-09	Jul-10	22	5.00	110.00
Regular	34253 - 34254	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	34255 - 34258	Dec-09	Jul-10	4	5.00	20.00
Regular	34259	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34260 - 34261	Dec-09	Jul-10	2	5.00	10.00
Regular	34262	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34263 - 34267	Dec-09	Jul-10	5	5.00	25.00
Regular	34268	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34269 - 34279	Dec-09	Jul-10	11	5.00	55.00
Regular	34280	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34281 - 34290	Dec-09	Jul-10	10	5.00	50.00
Regular	34291	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34292 - 34296	Dec-09	Jul-10	5	5.00	25.00
Regular	34297	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34298 - 34311	Dec-09	Jul-10	14	5.00	70.00
Regular	34312	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34313	Dec-09	Jul-10	1	5.00	5.00
Regular	34314	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34315 - 34319	Dec-09	Jul-10	5	5.00	25.00
Regular	34320	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	34321 - 34328	Dec-09	Jul-10	8	5.00	40.00
Regular-Spayed/Neutered	43691 - 43694	Dec-09	Jul-10	4	5.00	20.00
Regular	43695	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43696 - 43697	Dec-09	Jul-10	2	5.00	10.00

TREASURER
ALLEGHENY COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

<u>Type of License</u>	<u>License Number(s)</u>	<u>Date Issued</u>	<u>Month Reported for Second Time</u>	<u>Total # of License(s)</u>	<u>Amt. of License</u>	<u>Total Amt. Due County</u>
Regular	43698	Dec-09	Jul-10	1	\$7.00	\$7.00
Regular-Spayed/Neutered	43699 - 43701	Dec-09	Jul-10	3	5.00	15.00
Regular	43702	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43703 - 43705	Dec-09	Jul-10	3	5.00	15.00
Regular	43706	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43707 - 43708	Dec-09	Jul-10	2	5.00	10.00
Regular	43709	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43710 - 43736	Dec-09	Jul-10	27	5.00	135.00
Regular	43737	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43738 - 43771	Dec-09	Jul-10	34	5.00	170.00
Regular	43772	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43773 - 43775	Dec-09	Jul-10	3	5.00	15.00
Regular	43776	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43777 - 43780	Dec-09	Jul-10	4	5.00	20.00
Regular	43781	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43782 - 43790	Dec-09	Jul-10	9	5.00	45.00
Regular	43791 - 43792	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	43793 - 43799	Dec-09	Jul-10	7	5.00	35.00
Regular	43800	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43801 - 43808	Dec-09	Jul-10	8	5.00	40.00
Regular	43809 - 43810	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	43811	Dec-09	Jul-10	1	5.00	5.00
Regular	43812 - 43813	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	43814 - 43821	Dec-09	Jul-10	8	5.00	40.00
Regular	43822	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43823 - 43840	Dec-09	Jul-10	18	5.00	90.00
Regular	43841	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43842 - 43880	Dec-09	Jul-10	39	5.00	195.00
Regular	43881	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43882 - 43886	Dec-09	Jul-10	5	5.00	25.00
Regular	43887	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43888 - 43891	Dec-09	Jul-10	4	5.00	20.00
Regular	43892	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43893 - 43904	Dec-09	Jul-10	12	5.00	60.00
Regular	43905	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43906 - 43920	Dec-09	Jul-10	15	5.00	75.00
Regular	43921	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43922 - 43925	Dec-09	Jul-10	4	5.00	20.00

TREASURER
ALLEGHENY COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

<u>Type of License</u>	<u>License Number(s)</u>	<u>Date Issued</u>	<u>Month Reported for Second Time</u>	<u>Total # of License(s)</u>	<u>Amt. of License</u>	<u>Total Amt. Due County</u>
Regular	43926	Dec-09	Jul-10	1	\$7.00	\$7.00
Regular-Spayed/Neutered	43927 - 43929	Dec-09	Jul-10	3	5.00	15.00
Regular	43930	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43931 - 43932	Dec-09	Jul-10	2	5.00	10.00
Regular	43933 - 43934	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	43935 - 43940	Dec-09	Jul-10	6	5.00	30.00
Regular	43941	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43942 - 43953	Dec-09	Jul-10	12	5.00	60.00
Regular	43954 - 43956	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	43957	Dec-09	Jul-10	1	5.00	5.00
Regular	43958 - 43960	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	43961 - 43977	Dec-09	Jul-10	17	5.00	85.00
Regular	43978 - 43980	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	43981 - 43984	Dec-09	Jul-10	4	5.00	20.00
Regular	43985	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43986 - 43990	Dec-09	Jul-10	5	5.00	25.00
Regular	43991 - 43992	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	43993	Dec-09	Jul-10	1	5.00	5.00
Regular	43994	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	43995 - 43998	Dec-09	Jul-10	4	5.00	20.00
Regular	43999	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44000	Dec-09	Jul-10	1	5.00	5.00
Regular	44001 - 44003	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	44004 - 44016	Dec-09	Jul-10	13	5.00	65.00
Regular	44017	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44018 - 44031	Dec-09	Jul-10	14	5.00	70.00
Regular	44032	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44033	Dec-09	Jul-10	1	5.00	5.00
Regular	44034	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44035 - 44042	Dec-09	Jul-10	8	5.00	40.00
Regular	44043	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44044 - 44051	Dec-09	Jul-10	8	5.00	40.00
Regular	44052 - 44054	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	44055 - 44056	Dec-09	Jul-10	2	5.00	10.00
Regular	44057 - 44059	Dec-09	Jul-10	3	7.00	21.00
Regular-Spayed/Neutered	44060 - 44063	Dec-09	Jul-10	4	5.00	20.00

TREASURER
ALLEGHENY COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments (Continued)

<u>Type of License</u>	<u>License Number(s)</u>	<u>Date Issued</u>	<u>Month Reported for Second Time</u>	<u>Total # of License(s)</u>	<u>Amt. of License</u>	<u>Total Amt. Due County</u>
Regular	44064	Dec-09	Jul-10	1	\$7.00	\$7.00
Regular-Spayed/Neutered	44065	Dec-09	Jul-10	1	5.00	5.00
Regular	44066	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44067 - 44070	Dec-09	Jul-10	4	5.00	20.00
Regular	44071	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44072 - 44073	Dec-09	Jul-10	2	5.00	10.00
Regular	44074	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44075 - 44076	Dec-09	Jul-10	2	5.00	10.00
Regular	44077	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44078 - 44080	Dec-09	Jul-10	3	5.00	15.00
Regular	44081 - 44082	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	44083 - 44086	Dec-09	Jul-10	4	5.00	20.00
Regular	44087 - 44088	Dec-09	Jul-10	2	7.00	14.00
Regular-Spayed/Neutered	44089 - 44090	Dec-09	Jul-10	2	5.00	10.00
Regular	44091	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44092 - 44095	Dec-09	Jul-10	4	5.00	20.00
Regular	44096	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44097 - 44100	Dec-09	Jul-10	4	5.00	20.00
Regular	44101	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44102	Dec-09	Jul-10	1	5.00	5.00
Regular	44103	Dec-09	Jul-10	1	7.00	7.00
Regular-Spayed/Neutered	44104 - 44111	Dec-09	Jul-10	8	5.00	40.00
Total Regular Dog Licenses						<u><u>\$2,964.00</u></u>
Senior-Spayed/Neutered	S9745	Dec-09	Jul-10	1	\$3.00	\$3.00
Senior	S9746	Dec-09	Jul-10	1	5.00	5.00
Senior-Spayed/Neutered	S9747	Dec-09	Jul-10	1	3.00	3.00
Senior	S9748	Dec-09	Jul-10	1	5.00	5.00
Senior-Spayed/Neutered	S11247 - S11258	Dec-09	Jul-10	12	3.00	36.00
Total Senior Dog Licenses						<u><u>\$52.00</u></u>
Total Dog Licenses						<u><u>\$3,016.00</u></u>

TREASURER
ALLEGHENY COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

Finding - Inadequate Accountability Over Funds Held In Escrow

Our examination disclosed that there was no accountability over undisbursed funds. We found that the office had recorded obligations that exceeded funds on hand in the checking account by \$4,144.23 as of December 31, 2011 without a corresponding liabilities report indicating to whom the monies were due.

Good internal accounting control procedures ensure that the ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

Without a good system of internal controls over funds held in escrow, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to monitor the account to ensure that undisbursed collections matched recorded obligations. In addition, the office recorded and paid for numerous receipts twice in error (see Exhibit 1) which would have contributed to recorded obligations exceeding cash on hand.

Recommendations

We recommend that the office attempt to identify all existing liabilities associated with the office bank account and take appropriate action. Furthermore, we recommend that the office should ensure that reconciled cash equals unpaid obligations monthly.

Management's Response

The County Officer responded as follows:

Treasurer's Office will review instituting a procedure to balance the check register with reporting of receipts.

TREASURER
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable John Weinstein	Treasurer
The Honorable Chelsa Wagner	Controller
The Honorable Rich Fitzgerald	Chief Executive

This report is a matter of public record and is available online at www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.