

# ATTESTATION ENGAGEMENT

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## Treasurer

Bedford County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2016

Fishing and Dog - January 1, 2014 to  
December 31, 2015

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January 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Melissa A. Cottle  
Treasurer  
Bedford County  
Bedford, PA 15522

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Bedford County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

### Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the license periods 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.

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 Statements 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.

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*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Treasurer, Bedford 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", with a long horizontal flourish extending to the right.

Eugene A. DePasquale  
Auditor General

January 3, 2019

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TREASURER  
BEDFORD 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	125	\$ 2,462.50
Junior	7	39.90
Landowner	4	14.80
Junior combination	17	147.90
Senior	18	228.60
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	3	152.10
Military	17	28.90
Spring Turkey	15	310.50
Mentored Youth	10	17.00
Non-resident		
Adult	24	2,416.80
Junior combination	1	50.70
Archery - Resident and Non-resident	88	1,441.60
Muzzleloaders - Resident and Non-resident	60	672.00
Antlerless deer		
Resident	9,983	56,903.10
Resident landowners	19	108.30
Non-resident	507	13,029.90
Non-resident landowners	9	231.30
Armed forces	21	119.70
Disabled veterans	51	290.70
Elk - Antlered and Antlerless	12	128.40
Bobcat	15	85.50
Fisher	5	28.50
Furtaker		
Adult resident	16	315.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	94	1,555.80
DMAP - Resident and Non-resident	13	151.10
Replacements	30	171.00
Totals (Note 2)	<u>11,206</u>	<u>82,551.20</u>
Disbursements to Game Commission (Note 3)		(82,257.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(294.00)</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  
BEDFORD 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	110	\$ 2,181.00
Junior	6	34.20
Landowner	4	14.80
Resident Reduced DV Hunting	2	3.40
Junior combination	10	87.00
Senior	12	152.40
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	20	34.00
Spring Turkey	15	310.50
Mentored Youth	12	20.40
Non-resident		
Adult	18	1,812.60
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	77	1,268.90
Muzzleloaders - Resident and Non-resident	60	692.00
Antlerless deer		
Resident	9,378	53,454.60
Resident landowners	21	119.70
Non-resident	375	9,637.50
Non-resident landowners	8	205.60
Armed forces	25	142.50
Disabled veterans	49	279.30
Elk - Antlered and Antlerless	7	74.90
Bobcat	16	91.20
Fisher	5	28.50
River Otter	2	11.40
Federal Duck Stamp	3	81.60
Furtaker		
Adult resident	12	250.40
Resident Reduced DV Hunting	2	3.40
Migratory - Resident and Non-resident	16	46.20
Bear - Resident and Non-resident	80	1,346.00
DMAP - Resident and Non-resident	5	48.50
Replacements	42	239.40
Totals (Note 2)	<u>10,414</u>	<u>74,327.30</u>
Disbursements to Game Commission (Note 3)		(74,069.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(258.20)</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  
BEDFORD 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>Fish and Boat Commission</u>
Resident	50	\$ 1,085.00
5 Year Resident	2	211.40
Senior resident	3	32.10
National Guard/Armed Forces	2	3.40
Non-resident	2	103.40
Senior lifetime	17	861.90
Lifetime Upgrade Card	9	96.30
Replacements	4	11.40
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
5 Year Lake Erie and Trout/Salmon	2	141.40
Trout/Salmon Stamp	<u>48</u>	<u>417.60</u>
Totals (Note 2)	<u><u>145</u></u>	3,052.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,052.10)</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>\$ -</u></u>

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



TREASURER  
BEDFORD 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	4	254.80
5 Year Resident	1	105.70
Voluntary Youth	1	1.70
Replacements	1	5.70
Senior resident	2	19.40
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	1	1.70
Non-resident	2	101.40
Senior lifetime	10	507.00
Lifetime Upgrade Card	5	53.50
Replacements	2	11.40
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	25	217.50
1 Year Trout/Salmon	8	69.60
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>108</u>	<u>2,249.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,249.50)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER  
BEDFORD 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	5,396	\$ 32,828.00
Senior citizen	2,223	8,827.00
Lifetime	<u>338</u>	<u>9,920.00</u>
Totals (Note 2)	<u><u>7,957</u></u>	51,575.00
Disbursements to Department of Agriculture (Note 3)		<u>(51,575.00)</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  
BEDFORD 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	4,914	\$ 29,710.00
Senior citizen	1,961	7,633.00
Lifetime	<u>364</u>	<u>10,980.00</u>
Totals (Note 2)	<u><u>7,239</u></u>	48,323.00
Disbursements to Department of Agriculture (Note 3)		<u>(48,323.00)</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  
BEDFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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 2015 were remitted weekly through an electronic funds transfer program.

TREASURER  
BEDFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years for license years 2014 through 2015 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. County Officers Serving During Examination Period

Paula Sheirer served as Treasurer during the hunting license period July 1, 2014 to December 31, 2015 and during the fishing and dog license period January 1, 2014 to December 31, 2015.

Melissa Cottle served as Treasurer during the hunting license period January 1, 2016 to June 30, 2016.

TREASURER  
BEDFORD COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

This report was initially distributed to:

**The Honorable Russell C. Redding**

Secretary  
Department of Agriculture

**Ms. Tracee Gotwalt**

Director  
Division of Budget and Finance  
Administrative Services

**Ms. Linda Hansen**

Administrative Officer I  
Bureau of Dog Law  
Department of Agriculture

**Mr. Timothy D. Schaeffer**

Executive Director  
Fish and Boat Commission

**Mr. Bryan Burhans**

Executive Director  
Pennsylvania Game Commission

**The Honorable Melissa A. Cottle**

Treasurer

**Honorable Josh Lang**

Chairman of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).