

ATTESTATION ENGAGEMENT

Treasurer

York County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2016

Fishing and Dog - January 1, 2015 to
December 31, 2016

May 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 Barbara Bair
Treasurer
York County
York, PA 17401

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, York 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 period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness:

- Missing Records.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Office's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

The 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, York County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

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

April 17, 2018

Eugene A. DePasquale
Auditor General

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TREASURER
YORK 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	38	\$ 748.60
Junior combination	1	8.70
Senior	1	12.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	2	101.40
Military	62	105.40
Spring Turkey	3	62.10
Mentored Youth	1	1.70
Non-resident		
Junior	1	40.70
Archery - Resident and Non-resident	44	690.80
Muzzleloaders - Resident and Non-resident	19	203.30
Resident	21,435	122,179.50
Resident landowners	1	5.70
Non-resident	164	4,214.80
Armed forces	75	427.50
Disabled veterans	39	222.30
Elk - Antlered and Antlerless	5	53.50
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	27	423.90
DMAP - Resident and Non-resident	13	126.10
Replacements	104	592.80
Totals (Note 2)	<u>22,072</u>	<u>130,732.40</u>
Disbursements to Game Commission (Note 3)		(130,658.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(73.90)</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
YORK 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	26	\$ 540.20
Junior combination	3	26.10
Senior	1	12.70
Senior Lifetime Combo	1	100.70
Military	43	73.10
Reserves	1	1.70
Spring Turkey	5	103.50
Mentored Youth	1	1.70
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	69	1,113.30
Muzzleloaders - Resident and Non-resident	30	331.00
Antlerless deer		
Resident	20,738	118,206.60
Resident landowners	2	11.40
Non-resident	170	4,369.00
Armed forces	68	387.60
Disabled veterans	44	250.80
Elk - Antlered and Antlerless	6	64.20
Bobcat	2	11.40
Federal Duck Stamp	3	81.60
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	27	72.90
Bear - Resident and Non-resident	21	329.70
DMAP - Resident and Non-resident	2	19.40
Replacements	56	319.20
Totals (Note 2)	<u>21,327</u>	<u>126,747.40</u>
Disbursements to Game Commission (Note 3)		(126,665.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(82.20)</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
YORK 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	21	\$ 434.70
Voluntary Youth	2	3.40
Senior resident	2	19.40
National Guard/Armed Forces	15	25.50
Reduced Disabled Veterans	1	2.70
Senior lifetime	1	50.70
Lifetime Upgrade Card	4	42.80
Replacements	2	11.40
Donations for the Fish and Boat Commission	1	5.00
Trout/Salmon Stamp	24	208.80
1 Year Trout/Salmon	3	26.10
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>77</u>	<u>834.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(834.50)</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
YORK 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	19	\$ 412.50
5 Year Resident	1	105.70
Discount Resident	2	22.80
Voluntary Youth	2	3.40
Replacements	1	5.70
Discount Senior Resident	1	5.90
National Guard/Armed Forces	13	22.50
Reduced Disabled Veterans	6	10.40
Senior lifetime	4	248.20
Lifetime Upgrade Card	6	64.40
Replacements	5	28.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	24	209.00
1 Year Trout/Salmon	6	52.40
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
Angler and Boater Magazine	1	12.70
Annual Fishing Button	6	29.00
Totals (Note 2)	<u>101</u>	<u>1,338.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,338.30)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 YORK 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	30,712	\$170,774.00
Senior citizen	8,266	28,616.00
Lifetime	3,854	115,880.00
Totals (Note 2)	<u>42,832</u>	315,270.00
Disbursements to Department of Agriculture (Note 3)		<u>(315,097.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		173.00
Examination adjustments (Note 5)		<u>(173.00)</u>
Adjusted balance due Department of Agriculture (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
YORK 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	30,411	\$169,299.00
Senior citizen	8,428	29,022.00
Lifetime	4,463	134,760.00
Totals (Note 2)	<u>43,302</u>	333,081.00
Disbursements to Department of Agriculture (Note 3)		<u>(333,030.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		51.00
Examination adjustments (Note 5)		<u>(51.00)</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
YORK 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, 2015 TO DECEMBER 31, 2016

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 2015 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
YORK 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, 2015 TO DECEMBER 31, 2016

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 Adjustments - Dog License Statements

The examination adjustments to the Dog License Statements totaled \$224 during the examination period. The adjustments represented voided dog licenses, voided and reissued dog license sales and for non-sufficient fund checks received. These items were settled by the Department of Agriculture on the respective monthly reports.

6. County Officer Serving During Examination Period

Barbara Bair served as Treasurer during the hunting license period July 1, 2014 to June 30, 2016 and during the fishing and dog license period January 1, 2015 to December 31, 2016.

TREASURER
YORK COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2016

Finding - Missing Records

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

- Voided fishing licenses totaling \$62.60 for the period January 1, 2015 to December 31, 2016.
- Voided hunting licenses totaling \$801.50 for the period July 1, 2014 to June 30, 2016.

Good internal accounting controls ensure that all voided licenses are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

This condition existed because the office failed to establish and implement an adequate system of internal controls over voided fishing and hunting licenses.

Recommendation

We recommend that the office establish and implement procedures to ensure that all voided licenses are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Management's Response

The County Officer responded as follows:

We concur with this finding. The Treasurer's Office will develop and implement procedures to ensure that all voided licenses are retained and maintained in a manner consistent with the County Records Retention Manual issued by the Pennsylvania Historical and Museum Commission.

Auditor's Conclusion

We appreciate the officeholder's efforts to correct this issue. During our next examination, we will determine if the office complied with our recommendation.

TREASURER
YORK 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, 2015 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

Ms. Tracee Gotwalt
Director
Division of Budget and Finance

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law

Ms. Dorothy R. Derr
Director
Bureau of Administrative Services

The Honorable Barbara Bair
Treasurer

The Honorable Gregory F. Bower
Controller

The Honorable Susan P Byrnes
President of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.