

ATTESTATION ENGAGEMENT

Treasurer

Montgomery County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2018

Fishing and Dog - January 1, 2015 to
December 31, 2017

February 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 Jason E. Salus
Treasurer
Montgomery County
Norristown, PA 19404

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Montgomery County, Pennsylvania (County Officer), for the license periods 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 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.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Montgomery 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 extending to the right.

January 8, 2019

Eugene A. DePasquale
Auditor General

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TREASURER
MONTGOMERY 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	246	\$ 4,846.20
Junior	5	28.50
Junior combination	19	165.30
Senior	19	241.30
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	4	202.80
Military	41	73.70
Spring Turkey	5	103.50
Mentored Youth	9	15.30
Adult	4	402.80
Archery - Resident and Non-resident	251	3,980.70
Muzzleloaders - Resident and Non-resident	63	684.10
Resident	17,401	99,185.70
Non-resident	122	3,155.40
Armed forces	37	210.90
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	5	53.50
Bobcat	7	39.90
Fisher	1	5.70
River Otter	1	5.70
Federal Duck Stamp	31	843.20
Adult resident	24	472.80
Senior resident	1	12.70
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	121	332.70
Bear - Resident and Non-resident	86	1,370.20
DMAP - Resident and Non-resident	2	19.40
Replacements	69	393.30
Totals (Note 2)	<u>18,606</u>	117,499.70
Disbursements to Game Commission (Note 3)		(117,390.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(145.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(35.90)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ (35.90)</u>

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

TREASURER
MONTGOMERY 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	201	\$ 4,013.90
Junior	2	11.80
Junior combination	12	106.80
Senior	18	232.20
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	29	58.10
Reserves	1	1.90
Spring Turkey	5	104.50
Mentored Youth	7	13.30
Adult	3	302.70
Archery - Resident and Non-resident	215	3,458.50
Muzzleloaders - Resident and Non-resident	53	582.70
Resident	17,906	105,645.40
Non-resident	124	3,211.60
Armed forces	26	153.40
Disabled veterans	26	153.40
Elk - Antlered and Antlerless	8	87.20
Bobcat	8	47.20
Fisher	1	5.90
Federal Duck Stamp	9	246.60
Adult resident	25	497.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	87	252.30
Bear - Resident and Non-resident	84	1,365.60
DMAP - Resident and Non-resident	4	39.60
Replacements	54	318.60
Totals (Note 2)	<u>18,915</u>	121,369.00
Disbursements to Game Commission (Note 3)		(121,231.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(151.00)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		(13.70)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County)		
for the license period July 1, 2016 to June 30, 2017		<u>\$ (13.70)</u>

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

TREASURER
MONTGOMERY COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	183	\$ 3,641.70
Junior	1	5.90
Junior combination	10	89.00
Senior	17	219.30
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	3	152.70
Military	22	43.80
Spring Turkey	5	104.50
Mentored Youth	5	9.50
Adult	2	201.80
Archery - Resident and Non-resident	193	3,088.70
Muzzleloaders - Resident and Non-resident	53	577.70
Resident	19,023	112,235.70
Non-resident	149	3,859.10
Armed forces	23	135.70
Disabled veterans	27	159.30
Elk - Antlered and Antlerless	7	76.30
Bobcat	8	47.20
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	36	932.40
Federal Duck Stamp	13	356.20
Adult resident	27	537.30
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	80	232.00
Bear - Resident and Non-resident	73	1,180.70
DMAP - Resident and Non-resident	2	19.80
Replacements	68	401.20
Hunting & Trapping Digest	25	125.00
Totals (Note 2)	<u>20,073</u>	<u>129,862.70</u>
Disbursements to Game Commission (Note 3)		(129,754.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(40.50)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ (40.50)</u>

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

TREASURER
MONTGOMERY 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	50	\$ 1,035.00
3 Year Resident	1	63.70
Mentored Youth	5	-
Senior resident	4	38.80
National Guard/Armed Forces	14	23.80
Reduced Disabled Veterans	3	8.10
Senior lifetime	7	354.90
Replacements	2	11.40
Trout/Salmon Stamp	44	382.80
1 Year Trout/Salmon	5	43.50
Boat Launch Permit	4	37.40
Annual Fishing Button	8	32.00
Totals (Note 2)	<u>147</u>	<u>2,031.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,030.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ 1.00</u>

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

TREASURER
MONTGOMERY 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	57	\$ 1,253.90
5 Year Resident	3	317.30
Replacements	1	5.90
Senior resident	3	32.10
One day resident	1	10.90
National Guard/Armed Forces	16	27.80
Replacements	1	5.90
Reduced Disabled Veterans	2	3.40
Non-resident	2	103.60
Senior lifetime	5	299.10
Lifetime Upgrade Card	1	10.70
Replacements	4	22.80
Trout/Salmon Stamp	55	478.70
1 Year Trout/Salmon	1	8.70
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	2	81.40
Boat Launch Permit	20	198.60
Annual Fishing Button	6	24.00
Totals (Note 2)	<u>181</u>	<u>2,909.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,915.20)</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, 2016 to December 31, 2016		<u>\$ (5.70)</u>

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

TREASURER
MONTGOMERY 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	40	\$ 876.00
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	5	54.50
National Guard/Armed Forces	13	24.70
Reduced Disabled Veterans	5	9.50
Non-resident	2	103.80
Three day	1	25.90
Senior lifetime	6	305.40
Lifetime Upgrade Card	1	10.90
Replacements	2	11.80
Donations for the Fish and Boat Commission	1	5.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	44	391.60
1 Year Trout/Salmon	4	35.60
Boat Launch Permit	46	417.70
Annual Fishing Button	8	37.00
Totals (Note 2)	<u>181</u>	<u>2,332.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,338.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(5.90)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ (5.90)</u>

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

TREASURER
MONTGOMERY 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	25,313	\$ 133,579.00
Senior citizen	5,285	16,991.00
Lifetime	<u>2,387</u>	<u>70,010.00</u>
Totals (Note 2)	<u>32,985</u>	220,580.00
Disbursements to Department of Agriculture (Note 3)		<u>(220,567.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		13.00
Examination adjustments (Note 5)		<u>(14.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ (1.00)</u>

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

TREASURER
MONTGOMERY 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	25,597	\$ 135,501.00
Senior citizen	4,548	14,688.00
Lifetime	<u>2,816</u>	<u>82,300.00</u>
Totals (Note 2)	<u>32,961</u>	232,489.00
Disbursements to Department of Agriculture (Note 3)		<u>(232,489.00)</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
MONTGOMERY 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	25,568	\$ 135,502.00
Senior citizen	4,654	15,146.00
Lifetime	<u>2,745</u>	<u>80,250.00</u>
Totals (Note 2)	<u><u>32,967</u></u>	230,898.00
Disbursements to Department of Agriculture (Note 3)		<u>(230,898.00)</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>\$ -</u></u>

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

TREASURER
MONTGOMERY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 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 2015 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
MONTGOMERY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 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. It does not reflect adjustments disclosed by our examination. Refer to Note 5.

5. Examination Adjustment - 2015 Dog License Statement

The \$14 examination adjustment represents two licenses sold in April 2015 that were voided and the credit was taken in May 2015.

6. County Officer Serving During Examination Period

Jason E. Salus served as Treasurer during the hunting license period July 1, 2015 to June 30, 2018 and during the fishing and dog license period January 1, 2015 to December 31, 2017.

TREASURER
MONTGOMERY COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 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. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Jason E. Salus
Treasurer

The Honorable Karen Sanchez
Controller

The Honorable Dr. Valerie Arkoosh
President/Chairperson 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.