

# COMPLIANCE AUDIT

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## Treasurer

Allegheny County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2019

Fishing and Dog - January 1, 2016 to  
December 31, 2019

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April 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable John Weinstein  
Treasurer  
Allegheny County  
Pittsburgh, PA 15219

We have conducted a compliance audit of the Treasurer, Allegheny 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 objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

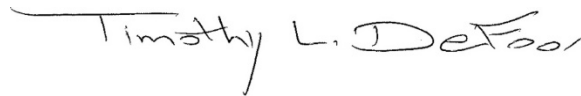
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license period identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices, and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

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.

The contents of this report were discussed with the County Officer. We appreciate the courtesy extended by the Treasurer, Allegheny County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

March 2, 2021

Timothy L. DeFoor  
Auditor General

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TREASURER  
ALLEGHENY COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2016 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2016 through 2019 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our audit.

John Weinstein served as Treasurer during the hunting license period July 1, 2016 to June 30, 2019 and during the fishing and dog license period January 1, 2016 to December 31, 2019.

The summaries 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.

TREASURER  
ALLEGHENY COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

The summaries 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.

**Audit Adjustments – Dog Licenses Summaries - January 1, 2016 to December 31, 2019**

The audit adjustments on each of the Dog License Summaries represent sales from one month that were canceled in the following month of the reported sale. The office cancels sales for the death of a dog or payment that was returned for non-sufficient funds.

TREASURER  
 ALLEGHENY COUNTY  
 HUNTING LICENSE SALES  
 SUMMARY 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	257	\$ 5,114.30
Junior	4	23.60
Junior combination	12	106.80
Senior	2	25.80
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	4	203.60
Military	14	33.60
Reserves	1	1.90
Spring Turkey	3	62.70
Mentored Youth	6	11.40
Non-resident		
Adult	6	605.40
Archery - Resident and Non-resident	183	2,949.70
Muzzleloaders - Resident and Non-resident	39	425.10
Antlerless deer		
Resident	27,010	159,359.00
Non-resident	205	5,309.50
Armed forces	23	135.70
Disabled veterans	33	194.70
Elk - Antlered and Antlerless	8	87.20
Bobcat	1	5.90
Fisher	1	5.90
River Otter	1	5.90
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	7	139.30
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	26	75.40
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	2	19.80
Replacements	81	477.90
Totals	<u>27,998</u>	176,907.70
Disbursements to Game Commission		(176,816.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(91.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER  
ALLEGHENY COUNTY  
HUNTING LICENSE SALES  
SUMMARY 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	280	\$ 5,614.00
Junior	5	29.50
Junior combination	15	133.50
Senior	5	64.50
Senior Lifetime Hunting	1	50.90
Military	14	33.60
Reserves	1	1.90
Spring Turkey	3	62.70
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	200	3,240.00
Muzzleloaders - Resident and Non-resident	47	527.30
Antlerless deer		
Resident	25,655	151,364.50
Non-resident	208	5,387.20
Armed forces	17	100.30
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	2	21.80
Bobcat	2	11.80
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	22	569.80
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	5	113.50
Disabled veterans	3	8.70
Migratory - Resident and Non-resident	30	87.00
Bear - Resident and Non-resident	57	906.30
DMAP - Resident and Non-resident	2	19.80
Replacements	87	509.30
Hunting & Trapping Digest	21	105.00
Totals	<u>26,733</u>	170,036.30
Disbursements to Game Commission		(169,945.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(91.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>



TREASURER  
 ALLEGHENY COUNTY  
 HUNTING LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	236	\$ 4,696.40
Junior	9	53.10
Junior combination	10	89.00
Senior	3	38.70
Senior Lifetime Combo	3	302.70
Military	13	31.70
Spring Turkey	5	104.50
Mentored Youth	7	13.30
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	170	2,713.00
Muzzleloaders - Resident and Non-resident	38	424.20
Antlerless deer		
Resident	23,806	140,455.40
Non-resident	199	5,154.10
Armed forces	7	41.30
Disabled veterans	27	159.30
Elk - Antlered and Antlerless	5	54.50
Bobcat	1	5.90
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	20	518.00
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	6	119.40
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	35	101.50
Bear - Resident and Non-resident	42	667.80
DMAP - Resident and Non-resident	4	39.60
Replacements	59	344.10
Hunting & Trapping Digest	14	70.00
Totals	<u>24,733</u>	156,783.10
Disbursements to Game Commission		(156,707.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 FISHING LICENSE SALES  
 SUMMARY 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	187	\$ 4,062.50
3 Year Resident	5	318.50
5 Year Resident	1	105.70
Discount Resident	3	34.20
Voluntary Youth	1	1.70
Replacements	1	5.90
Senior resident	11	117.90
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	11	19.10
Senior lifetime	34	1,725.80
Lifetime Upgrade Card	12	128.80
Replacements	7	40.70
Donations for the Fish and Boat Commission	1	-
Lake Erie Stamp	30	230.60
Lake Erie And Trout/Salmon Combo Stamp	74	1,088.60
3 Year Lake Erie and Trout/Salmon	2	85.40
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	81	705.90
1 Year Trout/Salmon	20	174.60
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	2	81.40
Boat Launch Permit	96	823.80
Annual Fishing Button	45	180.00
Totals	<u>631</u>	<u>10,104.00</u>
Disbursements to Fish and Boat Commission		<u>(10,104.00)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 FISHING LICENSE SALES  
 SUMMARY 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	166	\$ 3,651.40
3 Year Resident	2	127.80
Mentored Youth	6	-
Replacements	3	17.70
Senior resident	9	98.10
National Guard/Armed Forces	6	11.40
Reduced Disabled Veterans	7	13.30
Non-resident	3	155.70
Senior lifetime	20	1,057.10
Lifetime Upgrade Card	6	65.40
Replacements	9	53.10
Lake Erie Stamp	21	163.70
Lake Erie And Trout/Salmon Combo Stamp	60	894.00
1 Year Lake Erie and Trout/Salmon	1	14.90
Trout/Salmon Stamp	76	676.40
1 Year Trout/Salmon	18	160.20
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Boat Launch Permit	66	616.70
Annual Fishing Button	9	36.00
Totals	<u>492</u>	<u>7,984.50</u>
 Disbursements to Fish and Boat Commission		 <u>(7,984.50)</u>
 Balance due Fish and Boat Commission (County) per settled reports		 - -
Audit adjustments		 <u>-</u>
 Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2017 to December 31, 2017		 <u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 FISHING LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	145	\$ 3,153.60
3 Year Resident	5	319.50
Voluntary Youth	2	3.80
Replacements	6	35.40
Senior resident	7	76.30
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	2	3.80
Reduced Disabled Veterans	7	13.30
Tourist		
Three day	2	51.80
Senior lifetime	9	548.10
Lifetime Upgrade Card	2	21.80
Replacements	10	59.00
Lake Erie Stamp	13	98.30
Lake Erie And Trout/Salmon Combo Stamp	45	655.60
1 Year Lake Erie and Trout/Salmon	1	14.90
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	66	587.40
1 Year Trout/Salmon	16	142.40
3 Year Trout/Salmon	6	149.40
10 Year Trout/Salmon	1	80.90
Boat Launch Permit	92	859.40
Annual Fishing Button	13	52.00
Totals	<u>452</u>	<u>7,000.50</u>
Disbursements to Fish and Boat Commission		<u>(7,000.50)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER  
ALLEGHENY COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish Commission</u>
Resident	148	\$ 3,241.20
3 Year Resident	2	127.80
5 Year Resident	2	211.80
10 Year Resident	1	210.90
Mentored Youth	1	-
Voluntary Youth	2	3.80
Venomous Snake	2	61.80
Replacements	4	23.60
Senior resident	9	98.10
5 Year Senior Resident	1	50.90
One day resident	3	32.70
National Guard/Armed Forces	3	5.70
Disabled Veterans	33	15.20
Replacements	9	-
Non-resident	2	103.80
Senior lifetime	12	610.80
Lifetime Upgrade Card	4	63.60
Replacements	3	17.70
Lake Erie Stamp	11	92.10
Lake Erie And Trout/Salmon Combo Stamp	55	819.50
1 Year Lake Erie and Trout/Salmon	1	14.90
3 Year Lake Erie and Trout/Salmon	2	85.80
Trout/Salmon Stamp	57	507.30
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	5	204.50
10 Year Trout/Salmon	2	161.80
Voluntary Permits	2	21.80
Launch Permits	72	816.40
Timber Rattlesnake Tag	2	-
Annual Fishing Button	10	90.00
Totals	<u>475</u>	<u>7,843.00</u>
Disbursements to Fish and Boat Commission		<u>(7,843.00)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 SUMMARY 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	75,715	\$ 411,325.00
Senior citizen	18,248	60,470.00
Lifetime	<u>2,653</u>	<u>78,290.00</u>
Totals	<u>96,616</u>	550,085.00
Disbursements to Department of Agriculture		<u>(549,718.00)</u>
Balance due Department of Agriculture (County) per settled reports		367.00
Audit adjustments		<u>(367.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 SUMMARY 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	71,524	\$ 388,648.00
Senior citizen	18,516	61,188.00
Lifetime	<u>2,838</u>	<u>84,170.00</u>
Totals	<u>92,878</u>	534,006.00
Disbursements to Department of Agriculture		<u>(533,792.00)</u>
Balance due Department of Agriculture (County) per settled reports		214.00
Audit adjustments		<u>(214.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	70,552	\$ 384,602.00
Senior citizen	19,373	64,135.00
Lifetime	<u>3,035</u>	<u>90,550.00</u>
Totals	<u>92,960</u>	539,287.00
Disbursements to Department of Agriculture		<u>(538,897.00)</u>
Balance due Department of Agriculture (County) per settled reports		390.00
Audit adjustments		<u>(390.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>



TREASURER  
 ALLEGHENY COUNTY  
 DOG LICENSE SALES  
 SUMMARY OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	70,126	\$ 382,770.00
Senior citizen	19,843	65,795.00
Lifetime	<u>3,268</u>	<u>96,490.00</u>
Totals	<u>93,237</u>	545,055.00
Disbursements to Department of Agriculture		<u>(544,623.00)</u>
Balance due Department of Agriculture (County) per settled reports		432.00
Audit adjustments		<u>(432.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
ALLEGHENY COUNTY  
SUMMARY OF PRIOR AUDIT RECOMMENDATIONS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

Summary Of Prior Audit Recommendations

During our prior audit, we recommended that the office:

- Attempt to identify all existing liabilities associated with the office bank account and take appropriate action. Any unidentified funds should be accounted for under normal escheat procedures. Furthermore, we recommended that the office ensure that reconciled cash equals unpaid obligations monthly.

During our current audit, we noted that the office complied with our recommendations.

TREASURER  
ALLEGHENY COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2019 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2019

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Ms. Linda Hansen**  
Administrative Officer I  
Bureau of Dog Law  
Department of Agriculture

**Ms. Tracee Gotwalt**  
Director  
Division of Budget and Finance  
Administrative Services

**Mr. John Howard**  
Chief Counsel  
Department of Agriculture

**Mr. Timothy D. Schaeffer**  
Executive Director  
Fish and Boat Commission

**Mr. Bryan Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable John Weinstein**  
Treasurer

**The Honorable Chelsa Wagner**  
Controller

**The Honorable Rich Fitzgerald**  
County Executive

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).