

# ATTESTATION ENGAGEMENT

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## Treasurer

Chester County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2017

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

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July 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 Patricia Maisano  
Treasurer  
Chester County  
West Chester, PA 19380

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Chester 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*.

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, Chester 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.



Eugene A. DePasquale  
Auditor General

June 11, 2018

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TREASURER  
CHESTER 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	174	\$ 3,427.80
Junior	6	34.20
Junior combination	9	78.30
Senior	8	101.60
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	1	50.70
Military	19	32.30
Reserves	1	1.70
Spring Turkey	7	144.90
Mentored Youth	4	6.80
Non-resident		
Adult	14	1,409.80
Junior	1	40.70
Seven day	1	30.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	171	2,734.70
Muzzleloaders - Resident and Non-resident	35	394.50
Antlerless deer		
Resident	17,118	97,572.60
Non-resident	387	9,945.90
Armed forces	29	165.30
Disabled veterans	7	39.90
Bobcat	5	28.50
Federal Duck Stamp	17	462.40
Furtaker		
Adult resident	18	354.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	95	271.50
Bear - Resident and Non-resident	36	645.20
DMAP - Resident and Non-resident	6	83.20
Replacements	65	370.50
Totals (Note 2)	<u>18,238</u>	118,683.10
Disbursements to Game Commission (Note 3)		(118,612.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(70.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments (Exhibit 1)		<u>(98.30)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ (98.30)</u>

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

TREASURER  
CHESTER 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	116	\$ 2,308.40
Junior	4	23.60
Junior combination	12	106.80
Senior	5	64.50
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	3	152.70
Military	19	36.10
Spring Turkey	6	125.40
Mentored Youth	3	5.70
Non-resident		
Adult	13	1,311.70
Junior	1	40.90
Junior combination	1	50.90
Archery - Resident and Non-resident	134	2,190.60
Muzzleloaders - Resident and Non-resident	24	261.60
Antlerless deer		
Resident	17,841	105,261.90
Non-resident	378	9,790.20
Armed forces	24	141.60
Disabled veterans	18	106.20
Elk - Antlered and Antlerless	3	32.70
Bobcat	2	11.80
Federal Duck Stamp	14	383.60
Furtaker		
Adult resident	15	298.50
Senior resident	1	12.90
Migratory - Resident and Non-resident	54	162.60
Bear - Resident and Non-resident	25	417.50
DMAP - Resident and Non-resident	1	9.90
Replacements	79	466.10
Totals (Note 2)	<u>18,799</u>	<u>124,077.10</u>
Disbursements to Game Commission (Note 3)		(124,004.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(73.20)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments (Exhibit 1)		<u>(38.70)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2016 to June 30, 2017		<u>\$ (39.70)</u>

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

TREASURER  
CHESTER 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	27	\$ 558.90
3 Year Resident	1	63.70
Mentored Youth	2	-
Senior resident	4	38.80
National Guard/Armed Forces	10	17.00
Reduced Disabled Veterans	1	2.70
Three day	1	25.70
Senior lifetime	4	202.80
Lifetime Upgrade Card	1	10.70
Replacements	2	11.40
Trout/Salmon Stamp	31	269.70
1 Year Trout/Salmon	3	26.10
3 Year Trout/Salmon	1	24.70
Annual Fishing Button	2	8.00
Totals (Note 2)	<u>90</u>	<u>1,260.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,259.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments (Exhibit 1)		<u>(11.40)</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ (10.40)</u>

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



TREASURER  
CHESTER 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	30	\$ 651.80
3 Year Resident	1	63.70
Discount Resident	1	11.40
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	2	21.60
5 Year Senior Resident	2	101.40
National Guard/Armed Forces	3	5.30
Prisoner of War		
Senior Lifetime	1	1.70
Reduced Disabled Veterans	4	7.20
Non-resident	1	51.70
Senior lifetime	1	50.70
Replacements	3	17.50
Trout/Salmon Stamp	31	270.70
1 Year Trout/Salmon	2	17.60
3 Year Trout/Salmon	1	24.70
Annual Fishing Button	3	12.00
	<hr/>	<hr/>
Totals (Note 2)	88	1,316.80
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(1,316.80)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		\$ -
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Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CHESTER 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	19	\$ 432.10
Replacements	1	5.90
Senior resident	6	65.40
National Guard/Armed Forces	4	7.60
Prisoner of War		
Resident	1	1.90
Reduced Disabled Veterans	6	11.40
Tourist		
Three day	1	25.90
Senior lifetime	6	305.40
Lifetime Upgrade Card	1	10.90
Trout/Salmon Stamp	22	195.80
1 Year Trout/Salmon	2	17.80
10 Year Trout/Salmon	2	161.80
Totals (Note 2)	<u>71</u>	<u>1,241.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,241.90)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER  
CHESTER 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	25,175	\$134,657.00
Senior citizen	5,487	\$18,275.00
Lifetime	2,323	\$69,530.00
Totals (Note 2)	<u>32,985</u>	222,462.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$222,462.00)</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>

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

TREASURER  
 CHESTER 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	23,240	\$ 124,806.00
Senior citizen	5,019	16,671.00
Lifetime	<u>2,398</u>	<u>72,310.00</u>
Totals (Note 2)	<u><u>30,657</u></u>	213,787.00
Disbursements to Department of Agriculture (Note 3)		<u>(213,787.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments (Exhibit 1)		<u>(10.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u><u>\$ (10.00)</u></u>

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

TREASURER  
CHESTER 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	26,144	\$ 140,784.00
Senior citizen	5,395	17,857.00
Lifetime	<u>2,368</u>	<u>71,420.00</u>
Totals (Note 2)	<u><u>33,907</u></u>	230,061.00
Disbursements to Department of Agriculture (Note 3)		<u>(230,030.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		31.00
Examination adjustments (Exhibit 1)		<u>(31.00)</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  
CHESTER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2017 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 the 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 the 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  
CHESTER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2017 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 Exhibit 1.

5. County Officer Serving During Examination Period

Ann D. Duke served as Treasurer during the hunting license period July 1, 2015 to June 30, 2017 and during the fishing and dog license period January 1, 2015 to December 31, 2017.

TREASURER  
CHESTER COUNTY  
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2017 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2017

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

**Exhibit 1 - Hunting Licenses**

<u>Month</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
June	2016	\$ (98.30)	Overpayment for 2015/2016 hunting licenses
June	2017	\$ (38.70)	Overpayment for 2016/2017 hunting licenses

**Exhibit 1 - Fishing Licenses**

<u>Month</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
January	2015	\$ (11.40)	Overpayment for 2015 fish licenses

**Exhibit 1 - Dog Licenses**

<u>Month</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
November	2016	\$ (10.00)	Overpayment for 2016 dog licenses
May	2017	\$ (31.00)	Correction of licenses voided in error



TREASURER  
CHESTER COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2017 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. John Arway**  
Executive Director  
Fish and Boat Commission

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

**The Honorable Patricia Maisano**  
Treasurer

**The Honorable Margaret Reif**  
Controller

**The Honorable Michelle Kichline**  
President/Chairperson of the Board of Commissioners

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