

COMPLIANCE AUDIT

Treasurer

Allegheny County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2023

Fishing and Dog - January 1, 2020 to
December 31, 2023

January 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Erica Rocchi Brusselars
Treasurer
Allegheny County
Pittsburgh, PA 15219

We have conducted a compliance audit of the Treasurer, Allegheny County, Pennsylvania (Office), 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, the 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 Office 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 Office 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.

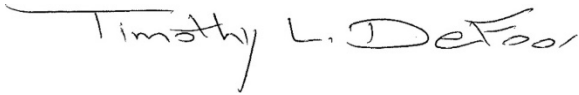
Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the Office, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report.

- Inadequate Internal Controls Over The Bank Account.

This report includes summaries of the Office's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the Office's receipts and disbursements from Pennsylvania's Game Commission, Fish and Boat Commission, and Department of Agriculture, which obtain 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 Office'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 *Proposed 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 Office's management. We appreciate the courtesy extended to us by the Office 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 horizontal line above the first few letters.

Timothy L. DeFoor
Auditor General
December 30, 2025

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TREASURER
ALLEGHENY COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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 2019 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2020 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2020 through 2023 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 K. Weinstein served as Treasurer for the period July 1, 2019 to December 31, 2023.

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, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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.

Proposed Audit Adjustments

The proposed audit adjustments on the Dog License Summaries of Receipts and Disbursements relate to licenses that were originally recorded as sold but later voided. These licenses were inadvertently counted twice due to a system error.

TREASURER
ALLEGHENY COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	259	\$ 5,154.10
Junior	11	64.90
Junior combination	12	106.80
Senior	3	38.70
Senior Lifetime Combo	2	201.80
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	1	50.90
Military	20	46.00
Reserves	1	1.90
Spring Turkey	8	167.20
Mentored Junior & Youth	9	17.10
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	166	2,669.40
Muzzleloaders - Resident and Non-resident	38	414.20
Antlerless deer		
Resident	23,183	136,779.70
Non-resident	206	5,335.40
Armed forces	12	70.80
Disabled veterans	27	159.30
Elk - Antlered and Antlerless	8	87.20
Bobcat	3	17.70
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	27	699.30
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	12	238.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	25	72.50
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	9	89.10
Replacements	44	259.60
Totals	<u>24,161</u>	<u>154,879.40</u>
Disbursements to Game Commission		(154,811.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(68.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	188	\$ 3,741.55
Junior	9	53.10
Junior combination	8	71.20
Senior	4	51.60
Senior Lifetime Combo	1	100.90
Military	20	48.14
Reserves	2	3.80
Spring Turkey	6	125.61
Mentored Junior & Youth	9	21.10
Non-resident		
Adult	3	302.70
Archery - Resident and Non-resident	148	2,363.20
Muzzleloaders - Resident and Non-resident	40	446.00
Antlerless deer		
Resident	23,127	136,449.30
Non-resident	233	6,034.70
Armed forces	21	123.90
Disabled veterans	27	159.30
Elk - Antlered and Antlerless	3	32.70
Bobcat	1	5.90
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	28	725.20
Federal Duck Stamp	3	82.27
Furtaker		
Adult resident	5	99.57
Senior resident	1	12.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	30	87.00
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	1	9.90
Replacements	56	330.47
PGC Shooting Range Permit	2	61.87
Hunting & Trapping Digest	10	-
Totals	<u>24,044</u>	<u>152,433.08</u>
Disbursements to Game Commission		(152,367.08)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(66.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	243	\$ 4,852.71
Junior	3	17.91
Junior combination	9	80.73
Senior	3	38.91
Senior Lifetime Hunting	2	101.94
Senior Lifetime Combo	1	100.97
Military	12	23.64
Reserves	1	1.97
Spring Turkey	5	104.85
Mentored Junior & Youth	17	41.49
Non-resident		
Adult	3	302.91
Archery - Resident and Non-resident	194	3,118.18
Muzzleloaders - Resident and Non-resident	48	536.56
Antlerless deer		
Resident	21,853	130,461.41
Non-resident	318	8,258.46
Armed forces	14	83.58
Disabled veterans	27	161.19
Elk - Antlered and Antlerless	10	109.70
Bobcat	3	17.91
Fisher	1	5.97
River Otter	1	5.97
Adult Pheasant	34	882.98
Federal Duck Stamp	13	363.61
Furtaker		
Adult resident	6	119.82
Migratory - Resident and Non-resident	34	100.98
Bear - Resident and Non-resident	52	830.44
DMAP - Resident and Non-resident	4	39.88
Replacements	358	496.45
PGC Shooting Range Permit	2	61.94
Hunting & Trapping Digest	369	-
Totals	<u>23,640</u>	<u>151,323.06</u>
Disbursements to Game Commission		(151,242.03)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(81.03)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
ALLEGHENY COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	201	\$ 4,013.97
Junior	5	29.85
Junior combination	11	98.67
Senior	3	38.91
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	2	201.94
Senior Lifetime Upgrade Combo	1	50.97
Military	20	39.40
Reserves	1	1.97
Spring Turkey	10	209.70
Mentored Adult	1	19.97
Mentored Junior & Youth	12	23.64
Non-resident		
Adult	5	504.85
Archery - Resident and Non-resident	166	2,681.02
Muzzleloaders - Resident and Non-resident	39	447.83
Antlerless deer		
Resident	21,173	126,402.81
Non-resident	340	8,829.80
Armed forces	17	101.49
Disabled veterans	42	250.74
Elk - Antlered and Antlerless	12	131.64
Bobcat	4	23.88
Fisher	1	5.97
River Otter	1	5.97
Adult Pheasant	22	571.34
Federal Duck Stamp	8	223.76
Furtaker		
Adult resident	6	119.82
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	30	89.10
Bear - Resident and Non-resident	42	670.74
DMAP - Resident and Non-resident	5	49.85
Replacements	119	310.41
PGC Shooting Range Permit	4	123.88
Totals	<u>22,308</u>	<u>146,479.74</u>
Disbursements to Game Commission		(146,385.71)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(94.03)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	95	\$ 2,080.50
3 Year Resident	4	255.60
5 Year Resident	1	105.90
10 Year Resident	1	210.90
Venomous Snake	4	61.80
Replacements	2	11.80
Senior resident	7	76.30
5 Year Senior Resident	2	101.80
National Guard/Armed Forces	1	1.90
Disabled Veterans	22	15.20
Replacements	3	-
Non-resident	1	51.90
Senior lifetime	14	712.60
Replacements	4	23.60
Lake Erie Stamp	11	86.30
Lake Erie And Trout/Salmon Combo Stamp	40	596.00
3 Year Lake Erie and Trout/Salmon	3	128.70
Trout/Salmon Stamp	38	338.20
1 Year Trout/Salmon	12	106.80
3 Year Trout/Salmon	3	74.70
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Launch Permits	48	483.60
Annual Fishing Button	5	45.00
Totals	<u>325</u>	<u>5,772.70</u>
Disbursements to Fish and Boat Commission		<u>(5,772.70)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	54	\$ 1,185.96
3 Year Resident	5	319.64
Replacements	1	5.90
Senior resident	3	32.91
National Guard/Armed Forces	1	1.97
Disabled Veterans	29	13.72
Replacements	3	-
Non-resident	1	51.97
Senior lifetime	6	305.82
Replacements	1	5.97
Lake Erie Stamp	4	29.94
Lake Erie And Trout/Salmon Combo Stamp	33	433.71
3 Year Lake Erie and Trout/Salmon	2	85.94
Trout/Salmon Stamp	23	206.24
3 Year Trout/Salmon	4	99.81
10 Year Trout/Salmon	1	80.97
Voluntary Permits	1	10.97
Launch Permits	35	731.91
Annual Fishing Button	1	9.00
Totals	<u>208</u>	<u>3,612.35</u>
Disbursements to Fish and Boat Commission		<u>(3,612.35)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	69	\$ 1,515.93
3 Year Resident	1	63.97
Voluntary Youth	1	1.97
Venomous Snake	2	30.97
Senior resident	6	65.82
National Guard/Armed Forces	2	3.94
Disabled Veterans	41	15.76
Replacements	5	-
Senior lifetime	13	662.61
Replacements	1	5.97
Lake Erie Stamp	5	38.91
Lake Erie And Trout/Salmon Combo Stamp	32	449.10
10 Year Lake Erie and Trout/Salmon	1	140.97
Trout/Salmon Stamp	31	278.07
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	1	80.97
Launch Permits	19	396.43
Annual Fishing Button	1	10.97
Totals	232	3,803.33
Disbursements to Fish and Boat Commission		(3,803.33)
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2022 to December 31, 2022		\$ -

TREASURER
 ALLEGHENY COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	81	\$ 1,979.57
5 Year Resident	1	118.47
Mentored Youth	1	-
Replacements	2	11.94
Senior resident	12	145.39
One day resident	1	12.22
National Guard/Armed Forces	2	3.94
Disabled Veterans	38	9.85
Combo Trout Lake Erie Permit	33	-
Certifications	5	-
Replacements	6	-
Non-resident	1	55.97
Senior lifetime	12	836.64
Replacements	4	23.88
Lake Erie Stamp	7	50.91
Lake Erie And Trout/Salmon Combo Stamp	32	554.04
5 Year Lake Erie and Trout/Salmon	1	83.47
Trout/Salmon Stamp	48	548.06
3 Year Trout/Salmon	2	64.94
5 Year Trout/Salmon	1	53.47
10 Year Trout/Salmon	1	80.97
Launch Permits	23	458.31
Annual Fishing Button	2	21.94
Totals	<u>316</u>	<u>5,113.98</u>
Disbursements to Fish and Boat Commission		<u>(5,113.98)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER
 ALLEGHENY COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	64,306	\$ 351,286.00
Senior citizen	19,678	65,276.00
Lifetime	<u>2,810</u>	<u>84,050.00</u>
Totals	<u><u>86,794</u></u>	500,612.00
Disbursements to Department of Agriculture		<u>(499,806.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		806.00
Proposed audit adjustments		<u>(806.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ -</u></u>

TREASURER
 ALLEGHENY COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	61,878	\$ 340,094.00
Senior citizen	19,593	65,235.00
Lifetime	<u>3,354</u>	<u>100,980.00</u>
Totals	<u><u>84,825</u></u>	506,309.00
Disbursements to Department of Agriculture		<u>(505,288.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		1,021.00
Proposed audit adjustments		<u>(1,021.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
 ALLEGHENY COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	55,926	\$ 307,756.00
Senior citizen	19,175	63,947.00
Lifetime	<u>2,926</u>	<u>86,900.00</u>
Totals	<u><u>78,027</u></u>	458,603.00
Disbursements to Department of Agriculture		<u>(457,610.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		993.00
Proposed audit adjustments		<u>(993.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ -</u></u>

TREASURER
 ALLEGHENY COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	52,640	\$ 290,292.00
Senior citizen	18,981	63,589.00
Lifetime	<u>2,844</u>	<u>83,380.00</u>
Totals	<u><u>74,465</u></u>	437,261.00
Disbursements to Department of Agriculture		<u>(436,415.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		846.00
Proposed audit adjustments		<u>(846.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER
ALLEGHENY COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Internal Controls Over The Bank Account

Our audit of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations were not properly prepared. There was a \$10,475.22 difference between the adjusted bank balance and the adjusted book balance that could not be explained.
- There was no accountability over undisbursed funds. There was an adjusted book balance of \$123,996.15 without a corresponding liabilities report indicating to whom the monies were due.

Good internal accounting control procedures include reconciling the bank balance to the book balance monthly and reconciling the ending adjusted bank balance with liabilities on a monthly basis, with any discrepancies being investigated and resolved. Since the office bank account is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available funds on hand should equal unpaid obligations.

The office stated that bank account controls were inherited and that these conditions persisted because the office did not implement nor maintain sufficient internal control procedures over the bank account.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

TREASURER
ALLEGHENY COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Internal Controls Over Bank Account (Continued)

Management's Response

The county office responded as follows:

The current Treasurer was not serving during the audit period. The current Treasurer is instituting the following procedures for collection and prompt remittance of Commonwealth funds:

1. Training and cross-training of multiple staff members in the reconciliation process to avoid disruptions due to staff turnover and/or retirement.
2. Monthly bank-to-book reconciliation of the licensing account, including timely adjustments, when necessary.
3. Prepare the liability report at the end of each month which aligns to the book balance.
4. Monthly distributions to all beneficiaries of the account.

Auditor's Conclusion

We appreciate the office's efforts to correct these issues. During our next audit, we will determine if the office complied with our recommendation.

TREASURER
ALLEGHENY COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2023 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

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. Nichole Nedinsky
Director
Division of Budget and Finance
Department of Agriculture

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Michael J. Bielen
Business Analyst II
Fish and Boat Commission

Mr. Stephen P. Smith
Executive Director
Game Commission

The Honorable Erica Rocchi Brusselars
Treasurer

Amy Weise Clements
Acting Controller

The Honorable Sara Innamorato
County Executive

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.