



**DEPARTMENT OF FISCAL AFFAIRS –
REVENUE DIVISION**

NORTHAMPTON COUNTY

**EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2007 TO JUNE 30, 2013**

**FISHING AND DOG
JANUARY 1, 2007 TO DECEMBER 31, 2012**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Nancy J. Poplawski
Revenue Manager
Department of Fiscal Affairs – Revenue Division
Northampton County
Easton, PA 18042

We have examined the accompanying statements of receipts and disbursements (Statements) of the Department of Fiscal Affairs – Revenue Division, Northampton 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). These Statements are the responsibility of the county office's management. 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. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides 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 present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over reporting on the Statements:

- Destroyed Records.
- Bank Deposit Slips Not Validated.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider all of the significant deficiencies described above to be material weaknesses.

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)

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

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.

May 8, 2014

EUGENE A. DEPASQUALE
Auditor General

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REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	74	\$ 1,406.00
Junior	5	25.00
Junior combination	4	32.00
Senior	17	204.00
Military	13	13.00
Non-resident		
Adult	8	800.00
Archery - Resident and Non-resident	42	630.00
Muzzleloaders - Resident and Non-resident	39	400.00
Antlerless deer		
Resident	12,009	60,045.00
Non-resident	336	8,400.00
Armed forces	10	50.00
Disabled veterans	8	40.00
Furtaker		
Adult resident	5	95.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	14	28.00
Bear - Resident and Non-resident	26	430.00
Replacements	11	55.00
Totals (Note 2)	<u>12,622</u>	<u>72,665.00</u>
Disbursements to Game Commission (Note 3)		(72,602.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(56.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		7.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2007 to June 30, 2008		<u>\$ 7.00</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	71	\$ 1,349.00
Junior	2	10.00
Junior combination	7	56.00
Senior	24	288.00
Military	19	19.00
Non-resident		
Adult	12	1,200.00
Archery - Resident and Non-resident	43	645.00
Muzzleloaders - Resident and Non-resident	36	380.00
Antlerless deer		
Resident	12,882	64,410.00
Non-resident	161	4,025.00
Armed forces	17	85.00
Disabled veterans	11	55.00
Furtaker		
Adult resident	1	19.00
Migratory - Resident and Non-resident	20	49.00
Bear - Resident and Non-resident	27	565.00
Replacements	21	105.00
Donations for the Game Commission		1.00
Totals (Note 2)	<u>13,354</u>	<u>73,261.00</u>
Disbursements to Game Commission (Note 3)		(73,250.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(62.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(51.00)
Examination adjustments (Exhibit 1)		<u>55.00</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ 4.00</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	77	\$ 1,516.90
Junior combination	3	26.10
Senior	19	241.30
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	18	912.60
Senior Lifetime Upgrade Combo	1	50.70
Military	23	39.10
Spring Turkey	1	20.70
Mentored Youth	6	10.20
Non-resident		
Adult	18	1,812.60
Junior combination	1	50.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	62	1,013.40
Muzzleloaders - Resident and Non-resident	30	331.00
Antlerless deer		
Resident	13,423	76,511.10
Non-resident	116	2,981.20
Armed forces	16	91.20
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	2	21.40
Bobcat	1	5.70
Furtaker		
Adult resident	2	39.40
Migratory - Resident and Non-resident	23	65.10
Bear - Resident and Non-resident	31	526.70
DMAP - Resident and Non-resident	2	19.40
Replacements	37	210.90
Donations for the Game Commission	1	1.00
Totals (Note 2)	<u>13,936</u>	<u>87,994.50</u>
Disbursements to Game Commission (Note 3)		(87,926.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(68.30)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	118	\$ 2,324.60
Junior	4	22.80
Landowner	1	3.70
Junior combination	7	60.90
Senior	12	152.40
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	4	202.80
Military	17	28.90
Mentored Youth	3	5.10
Non-resident		
Adult	16	1,611.20
Junior combination	1	50.70
Archery - Resident and Non-resident	78	1,244.60
Muzzleloaders - Resident and Non-resident	37	395.90
Antlerless deer		
Resident	12,769	72,783.30
Non-resident	138	3,546.60
Armed forces	14	79.80
Disabled veterans	10	57.00
Elk - Antlered and Antlerless	2	21.40
Bobcat	5	28.50
Furtaker		
Adult resident	2	39.40
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	20	57.00
Bear - Resident and Non-resident	39	632.30
DMAP - Resident and Non-resident	1	9.70
Replacements	49	279.30
Donations for the Game Commission	7	33.00
Totals (Note 2)	<u>13,361</u>	<u>84,355.80</u>
Disbursements to Game Commission (Note 3)		(84,291.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(64.30)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	135	\$2,659.50
Junior	8	45.60
Junior combination	10	87.00
Senior	11	139.70
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	5	253.50
Military	14	23.80
Reserves	1	1.70
Spring Turkey	1	20.70
Mentored Youth	5	8.50
Non-resident		
Adult	12	1,208.40
Archery - Resident and Non-resident	96	1,547.20
Muzzleloaders - Resident and Non-resident	41	458.70
Antlerless deer		
Resident	17,952	102,326.40
Non-resident	129	3,315.30
Armed forces	17	96.90
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	3	32.10
Bobcat	2	11.40
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	29	78.30
Bear - Resident and Non-resident	51	820.70
Replacements	43	245.10
Donations for the Game Commission	3	4.00
Totals (Note 2)	<u>18,596</u>	<u>114,260.10</u>
Disbursements to Game Commission (Note 3)		(114,183.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.30)</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, 2011 to June 30, 2012		<u>\$ -</u>

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DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	156	\$ 3,073.20
Junior	10	57.00
Junior combination	6	52.20
Senior	11	139.70
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	14	23.80
Spring Turkey	4	82.80
Mentored Youth	11	18.70
Non-resident		
Adult	13	1,309.10
Archery - Resident and Non-resident	107	1,719.90
Muzzleloaders - Resident and Non-resident	48	543.60
Antlerless deer		
Resident	17,546	100,012.20
Non-resident	126	3,238.20
Armed forces	21	119.70
Disabled veterans	17	96.90
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	34	91.80
Bear - Resident and Non-resident	48	773.60
Replacements	48	273.60
Donations for the Game Commission	8	9.70
Totals (Note 2)	<u>18,249</u>	<u>112,462.40</u>
Disbursements to Game Commission (Note 3)		(112,373.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(89.30)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	69	\$ 1,449.00
Replacements	1	4.25
Senior resident	3	30.00
National Guard/Armed Forces	3	3.00
Non-resident	3	153.00
Senior lifetime	160	8,000.00
Replacements	9	38.25
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	18	252.00
Trout/Salmon Stamp	212	1,696.00
Totals (Note 2)	<u>479</u>	<u>11,633.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(11,633.50)</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, 2007 to December 31, 2007		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	55	\$ 1,187.90
Senior resident	5	52.10
National Guard/Armed Forces	4	6.80
Replacements	1	5.70
Non-resident	1	51.00
Senior lifetime	91	4,600.40
Lifetime Upgrade Card	4	22.80
Replacements	6	32.75
Donations for the Fish and Boat Commission		2.30
Lake Erie And Trout/Salmon Combo Stamp	11	159.60
Trout/Salmon Stamp	125	1,067.90
Totals (Note 2)	<u>303</u>	<u>7,189.25</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,189.25)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	48	\$ 1,041.60
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	6	10.20
Non-resident	2	103.40
Senior lifetime	44	2,230.80
Lifetime Upgrade Card	44	294.80
Replacements	16	91.20
Donations for the Fish and Boat Commission		11.00
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	92	800.40
	<hr/>	<hr/>
Totals (Note 2)	<u>260</u>	4,668.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,668.00)</u>
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, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	45	\$ 976.50
Replacements	2	11.40
Senior resident	3	32.10
National Guard/Armed Forces	11	18.70
Non-resident	1	51.70
Three day	1	25.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	37	247.90
Replacements	8	45.60
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	69	600.30
	<hr/>	<hr/>
Totals (Note 2)	<u>200</u>	3,099.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,099.00)</u>
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, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	33	\$ 716.10
Senior resident	3	32.10
National Guard/Armed Forces	7	11.90
Non-resident	2	103.40
Senior lifetime	12	608.40
Lifetime Upgrade Card	14	93.80
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	49	426.30
	<hr/>	<hr/>
Totals (Note 2)	<u>126</u>	2,035.20
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,035.20)</u>
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, 2011 to December 31, 2011		<hr/> <u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	44	\$ 954.80
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	2	3.40
Non-resident	3	155.10
Tourist		
Three day	1	25.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	26	174.20
Replacements	2	11.40
Donations for the Fish and Boat Commission		1.90
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	58	504.60
	<hr/>	<hr/>
Totals (Note 2)	<u>157</u>	2,694.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,694.80)</u>
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, 2012 to December 31, 2012		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,097	\$ 60,087.00
Senior citizen	2,267	7,543.00
Lifetime	712	21,710.00
Totals (Note 2)	<u>14,076</u>	89,340.00
Disbursements to Department of Agriculture (Note 3)		<u>(89,310.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		30.00
Examination adjustments (Exhibit 1)		<u>(30.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2007 to December 31, 2007		<u>\$ -</u>

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DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,448	\$ 56,696.00
Senior citizen	2,260	7,492.00
Lifetime	803	23,970.00
Totals (Note 2)	<u>13,511</u>	88,158.00
Disbursements to Department of Agriculture (Note 3)		<u>(88,153.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		5.00
Examination adjustments (Exhibit 1)		<u>(6.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ (1.00)</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,645	\$ 57,863.00
Senior citizen	2,415	7,957.00
Lifetime	896	26,910.00
Totals (Note 2)	<u>13,956</u>	92,730.00
Disbursements to Department of Agriculture (Note 3)		<u>(92,730.00)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,073	\$ 54,975.00
Senior citizen	2,319	7,657.00
Lifetime	905	27,020.00
Totals (Note 2)	<u>13,297</u>	89,652.00
Disbursements to Department of Agriculture (Note 3)		<u>(89,652.00)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,341	\$ 51,079.00
Senior citizen	2,228	7,382.00
Lifetime	872	25,980.00
Totals (Note 2)	<u>12,441</u>	84,441.00
Disbursements to Department of Agriculture (Note 3)		<u>(84,441.00)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,207	\$ 44,717.00
Senior citizen	2,212	7,312.00
Lifetime	964	28,500.00
Totals (Note 2)	<u>11,383</u>	80,529.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,526.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		3.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ 3.00</u>

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

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY

NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

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 paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2012 were remitted weekly through an electronic funds transfer program.

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

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

Nancy J. Poplawski served as Revenue Manager during the hunting license period July 1, 2007 to June 30, 2013 and during the fishing and dog license period January 1, 2007 to December 31, 2012.

DEPARTMENT OF FISCAL AFFAIRS -
 REVENUE DIVISION
 NORTHAMPTON COUNTY
 EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Hunt

<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
8		2008	\$ 20.00	Unreported 2 resident muzzle load license sales
11		2008	\$ 35.00	Unreported 1 non resident bear license sale
		Total	<u><u>\$55.00</u></u>	

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Dog

<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
2		2007	(\$30.00)	Credit for 1 lifetime license sale previously reported
9		2008	(\$6.00)	Credit for previous month voided license

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

Finding No. 1 - Destroyed Records

As part of our examination, we review the original paper daily cash records in order to determine if the County Officer properly recorded, remitted and reported all monies received and due to the Commonwealth. We found that all of the original paper daily cash records for all of 2007 and 2009 calendar years and approximately one half of the 2008 calendar year were destroyed prior to the start of our examination. It should be noted that the destroyed records did not preclude us from completing our examination as we were able to utilize the office's computerized records. However, it is necessary to have the original paper records to ensure that the computerized information is accurate.

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

Without a good system of internal control over records, the potential is increased that collections associated with the destroyed records could be misappropriated.

This condition existed because Northampton County only has a retention period of three years for these records.

Recommendation

We recommend that the office establish and implement a new record retention policy to ensure that all records are kept until audited by the Department of the Auditor General.

Management's Response

The County Officer responded as follows:

The finding is not within the control of the Revenue Department. Cash sheets are normally retained for a period of 3 years before destruction whereas the State would like the cash sheets to be maintained until they audit the license programs.

Auditor's Conclusion

It is imperative that the office take all steps necessary to ensure that all original records are kept until audited by the Department of the Auditor General. During our next examination, we will determine if the office complied with our recommendation.

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

Finding No. 2 - Bank Deposit Slips Were Not Validated

Our examination of the office's accounting records disclosed that the office copy of the bank deposit slip was not validated by the bank in all 40 deposits tested. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual make up of the deposit (i.e. cash and check mix).

Good internal accounting controls require that the amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the office should obtain a deposit ticket from the bank that validates total cash and the total deposit. After the office receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.

Without a good system of internal control over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The office was not aware of the potential internal control weaknesses caused by not having a validated deposit slip or deposit ticket from the bank. Office staff informed us that it is the bank's policy to only verbally notify depositors of any cash and check mix discrepancies.

Recommendation

We recommend that the office obtain a validation from the bank as to the mix of cash and checks deposited. We further recommend that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.

Management's Response

The County Officer responded as follows:

The finding is not within the control of the Revenue Department. The bank does not distinguish between the cash and check deposit on their daily receipt for deposit.

Auditor's Conclusion

It is imperative that the office take all steps necessary to obtain a validation from the bank as to the mix of cash and checks deposited in order to adequately safeguard funds from being misappropriated. During our next examination, we will determine if the office complied with our recommendation.

DEPARTMENT OF FISCAL AFFAIRS -
REVENUE DIVISION
NORTHAMPTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Deputy Executive Director
Pennsylvania Game Commission

Ms. Nancy J. Poplawski Revenue Manager, Department of Fiscal Affairs -
Revenue Manager

The Honorable Stephen Barron Controller

The Honorable Margaret Ferraro President of County Council

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.