

ATTESTATION ENGAGEMENT

Treasurer McKean County, Pennsylvania

Hunting
July 1, 2008 – June 30, 2013

Fishing and Dog
January 1, 2008 – December 31, 2012

August 2014



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 Mary Jo Sherwood
Treasurer
McKean County
Smethport, PA 16749

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, McKean 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 deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statements:

- Inadequate Internal Controls Over Facsimile Signature Stamp.

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. However, we believe that the significant deficiency described above is not a material weakness.

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 extending to the right.

May 20, 2014

Eugene A. DePasquale
Auditor General

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TREASURER
MCKEAN 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	114	\$ 2,166.00
Junior	12	60.00
Junior combination	10	80.00
Senior	18	216.00
Military	28	28.00
Non-resident		
Adult	76	7,600.00
Junior	2	80.00
Spring Turkey	5	200.00
Archery - Resident and Non-resident	47	855.00
Muzzleloaders - Resident and Non-resident	49	550.00
Antlerless deer		
Resident	10,878	54,390.00
Resident landowners	38	190.00
Non-resident	701	17,525.00
Non-resident landowners	6	150.00
Armed forces	37	185.00
Disabled veterans	21	105.00
Furtaker		
Adult resident	19	361.00
Senior resident	2	24.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	24	51.00
Bear - Resident and Non-resident	58	910.00
Replacements	18	90.00
Totals (Note 2)	<u>12,165</u>	<u>85,976.00</u>
Disbursements to Game Commission (Note 3)		(85,848.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(132.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(4.00)
Examination adjustments		
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.

TREASURER
MCKEAN 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	128	\$ 2,521.60
Junior	14	79.80
Landowner	2	7.40
Junior combination	7	60.90
Senior	15	190.50
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	17	861.90
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Reserves	5	8.50
Spring Turkey	4	82.80
Mentored Youth	5	8.50
Non-resident		
Adult	41	4,128.70
Junior	1	40.70
Archery - Resident and Non-resident	43	715.10
Muzzleloaders - Resident and Non-resident	46	512.20
Antlerless deer		
Resident	6,270	35,739.00
Resident landowners	47	267.90
Non-resident	599	15,394.30
Non-resident landowners	4	102.80
Armed forces	49	279.30
Disabled veterans	24	136.80
Elk - Antlered and Antlerless	2	21.40
Bobcat	17	96.90
Furtaker		
Adult resident	22	433.40
Senior resident	2	25.40
Migratory - Resident and Non-resident	21	62.70
Bear - Resident and Non-resident	78	1,304.60
DMAP - Resident and Non-resident	92	1,067.40
Replacements	47	267.90
Totals (Note 2)	<u>7,644</u>	<u>65,429.80</u>
Disbursements to Game Commission (Note 3)		(65,290.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(139.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments (Note 5)		<u>(6.70)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ (6.70)</u>

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

TREASURER
MCKEAN 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	111	\$ 2,186.70
Junior	7	39.90
Landowner	2	7.40
Junior combination	10	87.00
Senior	11	139.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	6	304.20
Military	31	52.70
Reserves	2	3.40
Spring Turkey	2	41.40
Mentored Youth	9	15.30
Non-resident		
Adult	34	3,423.80
Junior	1	40.70
Archery - Resident and Non-resident	44	730.80
Muzzleloaders - Resident and Non-resident	44	490.80
Antlerless deer		
Resident	5,248	29,913.60
Resident landowners	44	250.80
Non-resident	553	14,212.10
Non-resident landowners	6	154.20
Armed forces	41	233.70
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	6	64.20
Bobcat	26	148.20
Fisher	9	51.30
Furtaker		
Adult resident	13	256.10
Senior resident	2	25.40
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	14	37.80
Bear - Resident and Non-resident	80	1,316.00
DMAP - Resident and Non-resident	34	404.80
Replacements	25	142.50
Totals (Note 2)	<u>6,442</u>	<u>55,288.40</u>
Disbursements to Game Commission (Note 3)		(55,144.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(144.00)</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.

TREASURER
MCKEAN 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	104	\$ 2,048.80
Junior	12	68.40
Landowner	5	18.50
Junior combination	18	156.60
Senior	11	139.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	13	659.10
Military	22	37.40
Reserves	1	1.70
Spring Turkey	5	103.50
Mentored Youth	7	11.90
Non-resident		
Adult	37	3,725.90
Junior	1	40.70
Archery - Resident and Non-resident	42	679.40
Muzzleloaders - Resident and Non-resident	42	469.40
Antlerless deer		
Resident	5,704	32,512.80
Resident landowners	42	239.40
Non-resident	639	16,422.30
Non-resident landowners	4	102.80
Armed forces	26	148.20
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	3	32.10
Bobcat	24	136.80
Fisher	9	51.30
Furtaker		
Adult resident	13	256.10
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	17	45.90
Bear - Resident and Non-resident	93	1,600.10
DMAP - Resident and Non-resident	39	403.30
Replacements	30	171.00
Totals (Note 2)	<u>6,988</u>	<u>60,792.60</u>
Disbursements to Game Commission (Note 3)		(60,647.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(145.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
MCKEAN 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	102	\$ 2,009.40
Junior	10	57.00
Landowner	6	22.20
Junior combination	12	104.40
Senior	9	114.30
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	2	101.40
Military	20	34.00
Reserves	3	5.10
Spring Turkey	4	82.80
Mentored Youth	8	13.60
Non-resident		
Adult	21	2,114.70
Junior	1	40.70
Archery - Resident and Non-resident	34	543.80
Muzzleloaders - Resident and Non-resident	45	491.50
Antlerless deer		
Resident	5,743	32,735.10
Resident landowners	41	233.70
Non-resident	599	15,394.30
Non-resident landowners	4	102.80
Armed forces	30	171.00
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	4	42.80
Bobcat	20	114.00
Fisher	9	51.30
Furtaker		
Adult resident	13	256.10
Senior resident	2	25.40
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	10	27.00
Bear - Resident and Non-resident	81	1,351.70
DMAP - Resident and Non-resident	21	203.70
Replacements	28	159.60
Totals (Note 2)	<u>6,918</u>	<u>57,518.60</u>
Disbursements to Game Commission (Note 3)		(57,364.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(154.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments (Note 5)		<u>(6.70)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ (6.70)</u>

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

TREASURER
MCKEAN 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	29	\$ 623.70
Senior resident	1	10.70
National Guard/Armed Forces	1	1.70
Non-resident	2	102.70
Replacements	1	5.70
Tourist		
One day	1	25.70
Senior lifetime	32	1,618.20
Lifetime Upgrade Card	24	132.60
Replacements	8	45.60
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	28	403.90
Trout/Salmon Stamp	35	303.10
Totals (Note 2)	<u>164</u>	3,292.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,292.00)</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.

TREASURER
MCKEAN 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	47	\$ 1,019.90
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	4	6.80
Non-resident	1	51.70
Tourist		
One day	2	51.40
Three day	1	25.70
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	40	268.00
Replacements	4	22.80
Donations for the Fish and Boat Commission		6.00
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
Trout/Salmon Stamp	73	635.10
	<hr/>	<hr/>
Totals (Note 2)	<u>240</u>	4,498.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,498.00)</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.

TREASURER
MCKEAN 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	29	\$ 629.30
Replacements	1	5.70
Senior resident	1	10.70
National Guard/Armed Forces	3	5.10
Non-resident	1	51.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	15	100.50
Replacements	8	45.60
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	14	205.80
Trout/Salmon Stamp	31	269.70
Totals (Note 2)	<u>119</u>	2,093.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,093.30)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
MCKEAN 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	27	\$ 585.90
Replacements	1	5.70
Senior resident	1	10.70
Non-resident	3	155.10
Senior lifetime	11	557.70
Lifetime Upgrade Card	15	100.50
Replacements	2	11.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	10	147.00
Trout/Salmon Stamp	32	278.40
Totals (Note 2)	<u>103</u>	1,861.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,861.10)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
MCKEAN 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	30	\$ 651.00
Senior resident	2	21.40
Non-resident	1	51.70
Tourist		
One day	3	77.10
Three day	5	128.50
Seven day	1	33.70
Senior lifetime	18	912.60
Lifetime Upgrade Card	18	120.60
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	<u>37</u>	<u>321.90</u>
Totals (Note 2)	<u><u>124</u></u>	2,432.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,432.80)</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, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
 MCKEAN 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	5,197	\$ 29,080.00
Senior citizen	1,713	6,168.00
Lifetime	126	3,780.00
Totals (Note 2)	<u>7,036</u>	39,028.00
Disbursements to Department of Agriculture (Note 3)		<u>(39,028.00)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
MCKEAN 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	4,864	\$ 27,426.00
Senior citizen	1,678	6,079.00
Lifetime	129	3,810.00
Totals (Note 2)	<u>6,671</u>	37,315.00
Disbursements to Department of Agriculture (Note 3)		<u>(37,315.00)</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.

TREASURER
MCKEAN 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	4,481	\$ 25,594.00
Senior citizen	1,589	5,762.00
Lifetime	146	4,330.00
Totals (Note 2)	<u>6,216</u>	35,686.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,687.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(1.00)
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ (1.00)</u>

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

TREASURER
 MCKEAN 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	4,585	\$ 25,917.00
Senior citizen	1,764	6,390.00
Lifetime	121	3,610.00
Totals (Note 2)	<u>6,470</u>	35,917.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,917.00)</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.

TREASURER
MCKEAN 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	4,556	\$ 25,721.00
Senior citizen	1,823	6,523.00
Lifetime	120	3,420.00
Totals (Note 2)	<u>6,499</u>	35,664.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,325.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		339.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ 339.00</u>

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

TREASURER
MCKEAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 year 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.

TREASURER
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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. However for the January 1, 2012 to December 31, 2012 Dog Licenses Statement, it does not reflect a \$339 payment that was received in February 2013.

5. Examination Adjustment - Hunting Licenses

The two examination adjustments represent overpayments for hunting license sales of \$6.70 during the period July 1, 2009 to June 30, 2010 and \$6.70 during the period July 1, 2012 to June 30, 2013.

6. Prior Examination Period Balance Due

We noted that there were prior examination balances due the Commonwealth of \$2 and \$6 for hunting license sales for the periods July 1, 2005 to June 30, 2006 and July 1, 2006 to June 30, 2007, respectively, which were not paid as of the end of our current examination period.

7. County Officer Serving During Examination Period

Nancy Evans served as Treasurer during the hunting license period July 1, 2008 to May 1, 2012 and during the fishing and dog license period January 1, 2008 to May 1, 2012.

Mary Jo Sherwood served as Treasurer during the hunting license period May 2, 2012 to June 30, 2013 and during the fishing and dog license period May 2, 2012 to December 31, 2012.

TREASURER
MCKEAN COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2012

Finding - Inadequate Internal Controls Over Facsimile Signature Stamp

Our examination of the McKean County Treasurers Office disclosed that a facsimile signature stamp was kept in a locked safe. However, the stamp remained accessible to employees.

Good internal controls ensure that effective measures are implemented to protect against the inappropriate use of the Treasurer's signature. Only the Treasurer should have access to the facsimile signature stamp and the stamp should be stored in a secured location.

Without a good system of internal control over the facsimile signature stamp by the office, the potential is increased that documents could be fraudulently authorized and that funds could be misappropriated.

This condition existed because the office failed to establish and implement an adequate system of internal controls over the facsimile signature stamp.

Recommendation

We recommend that if the office continues the use of the stamp, the stamp should be maintained in a locked safe and be accessible to and used only by the Treasurer. If the office decides to discontinue the use of the stamp then the stamp must be destroyed to prevent its use.

Management's Response

No formal response was offered at this time.

Auditor's Conclusion

During our next examination, we will determine if the office complied with our recommendation.

TREASURER
MCKEAN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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
Executive Director
Pennsylvania Game Commission

The Honorable Mary Jo Sherwood	Treasurer
The Honorable Thomas Ball	Controller
The Honorable Joseph C. DeMott, Jr.	Chairperson of the Board of Commissioners

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