

ATTESTATION ENGAGEMENT

Treasurer

Franklin County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2013

Fishing and Dog - January 1, 2009 to
December 31, 2013

March 2015



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 David Secor
Treasurer
Franklin County
Chambersburg, PA 17201

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Franklin 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). The County Office's management is responsible for these Statements. 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 and, accordingly, included 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*.

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.

Independent Auditor's Report (Continued)

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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statements 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 Statements that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiency listed below to be a material weakness.

- Certain Licenses Were Not Available For Examination - Recurring.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Office'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.

We are concerned that the County Officer failed to correct previously reported finding regarding certain licenses were not available for examination. This significant deficiency increases the risk collections associated with licenses could be misappropriated. This issue has been cited in the County Officer's prior examination report. It is imperative that the County Officer implement the recommendations and corrective action noted in this examination report.

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.

We appreciate the courtesy extended by the Treasurer of Franklin 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.

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.

December 16, 2014

Eugene A. DePasquale
Auditor General

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TREASURER
FRANKLIN 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	144	\$ 2,736.00
Junior	10	50.00
Junior combination	5	40.00
Senior	42	504.00
Senior Lifetime Combo	3	300.00
Senior Lifetime Hunting	2	100.00
Military	50	50.00
Non-resident		
Adult	15	1,500.00
Seven day	3	90.00
Archery - Resident and Non-resident	68	1,030.00
Muzzleloaders - Resident and Non-resident	89	910.00
Antlerless deer		
Resident	10,997	54,985.00
Resident landowners	30	150.00
Non-resident	112	2,800.00
Armed forces	38	190.00
Disabled veterans	30	150.00
Furtaker		
Adult resident	7	133.00
Junior resident	1	5.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	47	94.00
Bear - Resident and Non-resident	53	815.00
Replacements	30	150.00
Donations for the Game Commission		-
Totals (Note 2)	<u>11,777</u>	<u>66,794.00</u>
Disbursements to Game Commission (Note 3)		(66,502.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(292.00)</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, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER
FRANKLIN 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	154	\$ 3,033.80
Junior	8	45.60
Landowner	1	3.70
Junior combination	7	60.90
Senior	25	317.50
Senior Lifetime Combo	39	3,927.30
Senior Lifetime Hunting	27	1,368.90
Senior Lifetime Upgrade Combo	2	101.40
Military	65	110.50
Reserves	2	3.40
Spring Turkey	9	186.30
Mentored Youth	18	30.60
Non-resident		
Adult	9	906.30
Seven day	1	30.70
Archery - Resident and Non-resident	94	1,475.80
Muzzleloaders - Resident and Non-resident	111	1,197.70
Antlerless deer		
Resident	12,657	72,144.90
Resident landowners	31	176.70
Non-resident	130	3,341.00
Armed forces	70	399.00
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	12	128.40
Bobcat	6	34.20
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	70	189.00
Bear - Resident and Non-resident	83	1,303.10
DMAP - Resident and Non-resident	16	155.20
Replacements	45	256.50
Totals (Note 2)	<u>13,730</u>	<u>91,313.00</u>
Disbursements to Game Commission (Note 3)		(91,006.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(306.60)</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.

TREASURER
FRANKLIN 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	135	\$ 2,659.50
Junior	5	28.50
Landowner	1	3.70
Junior combination	5	43.50
Senior	15	190.50
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	-	-
Military	67	113.90
Spring Turkey	4	82.80
Mentored Youth	10	17.00
Non-resident		
Adult	6	604.20
Seven day	2	61.40
Archery - Resident and Non-resident	81	1,271.70
Muzzleloaders - Resident and Non-resident	77	823.90
Antlerless deer		
Resident	11,572	65,960.40
Resident landowners	32	182.40
Non-resident	122	3,135.40
Non-resident landowners	-	-
Armed forces	62	353.40
Disabled veterans	30	171.00
Elk - Antlered and Antlerless	9	96.30
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	9	177.30
Migratory - Resident and Non-resident	51	137.70
Bear - Resident and Non-resident	76	1,193.20
DMAP - Resident and Non-resident	7	67.90
Replacements	55	313.50
Totals (Note 2)	<u>12,463</u>	<u>79,440.10</u>
Disbursements to Game Commission (Note 3)		(79,112.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(327.30)</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.

TREASURER
FRANKLIN 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	143	\$2,817.10
Junior	7	39.90
Landowner	6	22.20
Junior combination	16	139.20
Senior	11	139.70
Senior Lifetime Combo	22	2,215.40
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	54	91.80
Spring Turkey	3	62.10
Mentored Youth	12	20.40
Non-resident		
Adult	3	302.10
Seven day	1	30.70
Archery - Resident and Non-resident	102	1,601.40
Muzzleloaders - Resident and Non-resident	67	716.90
Antlerless deer		
Resident	12,339	70,332.30
Resident landowners	32	182.40
Non-resident	108	2,775.60
Non-resident landowners	1	25.70
Armed forces	72	410.40
Disabled veterans	24	136.80
Elk - Antlered and Antlerless	5	53.50
Bobcat	7	39.90
Fisher	2	11.40
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	58	156.60
Bear - Resident and Non-resident	75	1,177.50
DMAP - Resident and Non-resident	12	116.40
Replacements	47	267.90
Totals (Note 2)	<u>13,248</u>	<u>84,600.60</u>
Disbursements to Game Commission (Note 3)		(84,299.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(301.60)</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
FRANKLIN 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	142	\$ 2,797.40
Junior	4	22.80
Landowner	1	3.70
Junior combination	11	95.70
Senior	16	203.20
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	38	64.60
Reserves	1	1.70
Spring Turkey	6	124.20
Mentored Youth	8	13.60
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	98	1,548.60
Muzzleloaders - Resident and Non-resident	73	781.10
Antlerless deer		
Resident	12,815	73,045.50
Resident landowners	29	165.30
Non-resident	148	3,803.60
Armed forces	47	267.90
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	8	85.60
Bobcat	9	51.30
Fisher	1	5.70
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	55	148.50
Bear - Resident and Non-resident	72	1,150.40
DMAP - Resident and Non-resident	20	194.00
Replacements	46	262.20
Donations for the Game Commission (Voids)		(25.00)
Donations for the Game Commission	146	600.90
Totals (Note 2)	<u>13,866</u>	<u>88,362.90</u>
Disbursements to Game Commission (Note 3)		(88,059.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(303.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
FRANKLIN 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	86	\$ 1,866.20
Senior resident	6	64.20
Replacements	1	5.70
One day resident	1	10.70
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Tourist		
One day	1	25.70
Seven day	1	33.70
Senior lifetime	63	3,194.10
Lifetime Upgrade Card	82	549.40
Replacements	5	28.50
Donations for the Fish and Boat Commission		11.00
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	12	176.40
Trout/Salmon Stamp	<u>148</u>	<u>1,287.60</u>
Totals (Note 2)	<u><u>420</u></u>	7,348.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,348.00)</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, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN 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	75	\$ 1,627.50
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	16	27.20
Tourist		
Seven day	1	33.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	45	301.50
Replacements	5	28.50
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	9	132.30
Trout/Salmon Stamp	<u>116</u>	<u>1,009.20</u>
Totals (Note 2)	<u><u>303</u></u>	4,694.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,694.10)</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, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN 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	65	\$ 1,410.50
Senior resident	10	107.00
National Guard/Armed Forces	13	22.10
Tourist		
Seven day	1	33.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	28	187.60
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	<u>97</u>	<u>843.90</u>
Totals (Note 2)	<u><u>239</u></u>	3,515.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,515.30)</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, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN 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	76	\$ 1,649.20
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	7	11.90
Prisoner of War		
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Seven day	2	67.40
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	33	221.10
Replacements	4	22.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	103	896.10
Angler and Boater Magazine	<u>1</u>	<u>12.70</u>
Totals (Note 2)	<u><u>261</u></u>	4,179.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,179.70)</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 December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	64	\$ 1,388.80
3 Year Resident	5	318.50
5 Year Resident	2	211.40
Replacements	3	17.10
Senior resident	7	74.90
National Guard/Armed Forces	4	6.80
Tourist		
Three day	1	25.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	31	247.70
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	84	730.80
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	1	40.70
	<u>241</u>	<u>4,461.70</u>
Totals (Note 2)		
		<u>(4,453.70)</u>
Disbursements to Fish and Boat Commission (Note 3)		
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		8.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2013 to December 31, 2013		<u>\$ 8.00</u>

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

TREASURER
FRANKLIN 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	16,428	\$ 92,382.00
Senior citizen	3,880	13,490.00
Lifetime	<u>545</u>	<u>16,840.00</u>
Totals (Note 2)	<u><u>20,853</u></u>	122,712.00
Disbursements to Department of Agriculture (Note 3)		<u>(122,726.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(14.00)
Examination adjustments (Note 5)		<u>14.00</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
 FRANKLIN 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	15,470	\$ 87,112.00
Senior citizen	3,861	13,487.00
Lifetime	553	16,440.00
	<hr/>	<hr/>
Totals (Note 2)	<u>19,884</u>	117,039.00
Disbursements to Department of Agriculture (Note 3)		<u>(117,039.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (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.

TREASURER
FRANKLIN 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	15,938	\$ 89,826.00
Senior citizen	4,025	13,905.00
Lifetime	566	17,030.00
	<hr/>	<hr/>
Totals (Note 2)	<u>20,529</u>	120,761.00
Disbursements to Department of Agriculture (Note 3)		<u>(120,729.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		32.00
Examination adjustments (Note 5)		<u>(30.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ 2.00</u>

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

TREASURER
FRANKLIN 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	14,877	\$ 83,869.00
Senior citizen	4,206	14,572.00
Lifetime	551	16,430.00
Totals (Note 2)	<u>19,634</u>	114,871.00
Disbursements to Department of Agriculture (Note 3)		<u>(114,861.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		10.00
Examination adjustments		<u> </u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ 10.00</u>

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

TREASURER
FRANKLIN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,922	\$ 89,956.00
Senior citizen	4,561	15,839.00
Lifetime	686	20,130.00
	<hr/>	<hr/>
Totals (Note 2)	<u>21,169</u>	125,925.00
Disbursements to Department of Agriculture (Note 3)		<hr/> <u>(125,925.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<hr/> <u>\$ -</u>

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

TREASURER
FRANKLIN 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, 2009 TO DECEMBER 31, 2013

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 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 2013 were remitted weekly through an electronic funds transfer program.

TREASURER
FRANKLIN 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, 2009 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2013 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2009 through 2013 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.

5. Examination Adjustment - Dog Licenses

The adjustment on the January 1, 2009 to December 31, 2009 statement represents charges for two missing dog tags.

The adjustment on the January 1, 2011 to December 31, 2011 statement represents a credit taken in January 2011 for lifetime dog license that was voided in October 2010.

6. County Officer Serving During Examination Period

David M. Secor served as Treasurer during the hunting license period July 1, 2008 to June 30, 2013 and during the fishing and dog license period January 1, 2009 to December 31, 2013.

TREASURER
FRANKLIN 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, 2009 TO DECEMBER 31, 2013

Finding - Certain Licenses Were Not Available For Examination - Recurring

We cited the issue of certain licenses not being available for examination in the prior examination report for the hunting license period January 1, 2006 to June 30, 2008 and for the fishing and dog license period January 1, 2006 to December 31, 2008. Our current examination found that the office did not correct this issue.

The office is authorized to sell licenses as an agent for the Commonwealth. In performing our examination of hunting licenses, we found that 512 unissued hunting licenses for the period July 1, 2008 to June 30, 2009 could not be located and were not available for examination.

This condition existed because the office ignored our prior examination recommendation and failed to establish and implement an adequate system of internal controls over unissued licenses. The county officer stated that the 2008 unissued paper licenses were included with previously audited prior years' records that were destroyed. Therefore, the 512 unissued hunting licenses were erroneously destroyed.

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

Without a good system of internal controls over licenses, the possibility of collections associated with the licenses could be misappropriated increases significantly.

Recommendation

We strongly recommend that the office establish and implement procedures to ensure that all unissued licenses are safeguarded and available for examination.

Management's Response

The County Officer responded as follows:

The missing licenses were inadvertently destroyed due to the overlap of hunting years, appearing from June 30, 2008, which fell between audit periods. Previous audit included 2008 issues, however 2008 hunting licenses actually went until June 30, 2009 and were destroyed as 2008 issues because of the issue date of June, 2008. It is noted and will not occur in the future.

TREASURER
FRANKLIN 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, 2009 TO DECEMBER 31, 2013

Finding - Certain Licenses Were Not Available For Examination - Recurring (Continued)

Auditor's Conclusion

This is a recurring finding. It is imperative that the district court take all steps necessary to comply with our recommendation. During our next examination, we will determine if the office complied with our recommendation.

TREASURER
FRANKLIN COUNTY
SUMMARY OF THE PRIOR EXAMINATION RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that:

- The office establishes and implements an adequate system of internal controls over receipts.
- The office establishes and implements procedures to ensure that all unissued licenses are safeguarded and available for examination.

Our current examination found that the office substantially complied with the first bulleted recommendation. Insignificant instances of noncompliance were verbally communicated to the office. However, the office did not comply with our seconded bulleted recommendation. Please see the current year finding for additional information.

TREASURER
FRANKLIN 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, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
Acting 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

Ms. Dorothy R. Derr
Director
Bureau of Administrative Services
Pennsylvania Game Commission

The Honorable David Secor

Treasurer

The Honorable Carol Fix Diller

Controller

The Honorable David Keller

Chairperson of the Board of Commissioners

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