

# ATTESTATION ENGAGEMENT

---

**Treasurer**  
Clarion County, Pennsylvania  
For the Period  
January 1, 2010 to December 31, 2013

---

March 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Theresa M. Snyder  
Treasurer  
Clarion County  
Clarion, PA 16214

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

- Receipts Were Not Always Deposited On The Same Day As Collected - 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 a previously reported finding regarding receipts not being deposited the same day as collected. The failure to implement an adequate system of internal controls over receipts increases the risk for funds to be lost or misappropriated. This condition has been cited the county office's four prior examination reports. It is imperative that the county office implement the recommendations and corrective actions noted in this 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, Clarion 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 22, 2014

Eugene A. DePasquale  
Auditor General

# CONTENTS

Page

## Financial Section:

### Statements Of Receipts And Disbursements:

#### Hunting License Sales:

For The License Period July 1, 2010 To June 30, 2011 .....	1
For The License Period July 1, 2011 To June 30, 2012 .....	2
For The License Period July 1, 2012 To June 30, 2013 .....	3

#### Fishing License Sales:

For The License Period January 1, 2010 To December 31, 2010.....	4
For The License Period January 1, 2011 To December 31, 2011.....	5
For The License Period January 1, 2012 To December 31, 2012.....	6
For The License Period January 1, 2013 To December 31, 2013.....	7

#### Dog License Sales:

For The License Period January 1, 2010 To December 31, 2010.....	8
For The License Period January 1, 2011 To December 31, 2011.....	9
For The License Period January 1, 2012 To December 31, 2012.....	10
For The License Period January 1, 2013 To December 31, 2013.....	11

Notes To The Statements Of Receipts And Disbursements .....	12
---	----

## Finding And Recommendation:

Finding - Receipts Were Not Always Deposited On The Same Day As Collected - Recurring.....	14
--	----

Summary of the Prior Examination Recommendation .....	16
---	----

Report Distribution .....	17
---------------------------	----

TREASURER  
CLARION 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	195	\$ 3,841.50
Junior	5	28.50
Landowner	10	37.00
Junior combination	18	156.60
Senior	29	368.30
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Military	50	85.00
Reserves	2	3.40
Spring Turkey	7	144.90
Mentored Youth	11	18.70
Non-resident		
Adult	9	906.30
Archery - Resident and Non-resident	76	1,213.20
Muzzleloaders - Resident and Non-resident	104	1,122.80
Antlerless deer		
Resident	8,992	51,254.40
Resident landowners	92	524.40
Non-resident	229	5,885.30
Non-resident landowners	4	102.80
Armed forces	57	324.90
Disabled veterans	15	85.50
Elk - Antlered and Antlerless	8	85.60
Bobcat	5	28.50
Fisher	5	28.50
Furtaker		
Adult resident	10	197.00
Senior resident	1	12.70
Migratory - Resident and Non-resident	40	111.00
Bear - Resident and Non-resident	70	1,099.00
DMAP - Resident and Non-resident	15	145.50
Replacements	54	307.80
Totals (Note 2)	<u>10,124</u>	<u>68,976.80</u>
Disbursements to Game Commission (Note 3)		(68,772.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(204.00)</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  
CLARION 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	189	\$3,723.30
Junior	7	39.90
Landowner	8	29.60
Junior combination	24	208.80
Senior	20	254.00
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Military	34	57.80
Reserves	2	3.40
Spring Turkey	9	186.30
Mentored Youth	5	8.50
Non-resident		
Adult	10	1,007.00
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	87	1,405.90
Muzzleloaders - Resident and Non-resident	90	983.00
Antlerless deer		
Resident	10,561	60,197.70
Resident landowners	87	495.90
Non-resident	317	8,146.90
Non-resident landowners	5	128.50
Armed forces	32	182.40
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	3	32.10
Bobcat	2	11.40
Fisher	2	11.40
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	49	138.30
Bear - Resident and Non-resident	62	983.40
DMAP - Resident and Non-resident	8	77.60
Replacements	39	218.30
Totals (Note 2)	<u>11,687</u>	<u>79,669.90</u>
Disbursements to Game Commission (Note 3)		(79,494.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(175.30)</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>

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

TREASURER  
CLARION 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	158	\$ 3,112.60
Junior	7	39.90
Landowner	8	29.60
Junior combination	12	104.40
Senior	19	241.30
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	3	152.10
Military	23	39.10
Reserves	1	1.70
Spring Turkey	9	186.30
Mentored Youth	5	8.50
Non-resident		
Adult	9	906.30
Seven day	3	92.10
Spring Turkey	1	40.70
Archery - Resident and Non-resident	61	977.70
Muzzleloaders - Resident and Non-resident	79	875.30
Antlerless deer		
Resident	10,421	59,399.70
Resident landowners	91	518.70
Non-resident	342	8,789.40
Non-resident landowners	5	128.50
Armed forces	27	153.90
Disabled veterans	13	74.10
Elk - Antlered and Antlerless	7	74.90
Bobcat	2	11.40
Fisher	4	22.80
Furtaker		
Adult resident	9	177.30
Migratory - Resident and Non-resident	41	113.70
Bear - Resident and Non-resident	56	879.20
DMAP - Resident and Non-resident	3	29.10
Replacements	54	307.80
Totals (Note 2)	<u>11,478</u>	<u>77,991.60</u>
Disbursements to Game Commission (Note 3)		(77,823.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(168.30)</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>

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

TREASURER  
 CLARION 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	64	\$ 1,388.80
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	2	13.40
Replacements	6	34.20
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	37	543.90
Trout/Salmon Stamp	41	356.70
Totals (Note 2)	<u>194</u>	<u>3,705.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,705.80)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER  
CLARION 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	49	\$ 1,063.30
Senior resident	1	10.70
National Guard/Armed Forces	12	20.40
Non-resident	1	51.70
Tourist		
One day	1	25.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	4	26.80
Replacements	5	28.50
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	19	279.30
Trout/Salmon Stamp	31	269.70
	<hr/>	<hr/>
Totals (Note 2)	<u>138</u>	2,368.60
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,368.60)</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.

TREASURER  
 CLARION 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	39	\$ 846.30
Senior resident	4	42.80
National Guard/Armed Forces	6	10.20
Non-resident	1	51.70
Tourist - Three day	1	25.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	2	13.40
Replacements	7	39.90
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	21	308.70
Trout/Salmon Stamp	27	234.90
	<hr/>	<hr/>
Totals (Note 2)	<u>124</u>	2,342.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,342.80)</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		<hr/> <u>\$ -</u>

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

TREASURER  
CLARION 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	44	\$ 954.80
3 Year Resident	3	191.10
5 Year Resident	2	211.40
Replacements	1	5.70
Senior resident	1	10.70
National Guard/Armed Forces	5	8.50
Non-resident	1	51.70
Tourist - Seven day	1	33.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	10	72.00
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
3 Year Lake Erie and Trout/Salmon	2	85.40
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	21	182.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>132</u>	<u>2,885.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,885.40)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER  
 CLARION 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	5,598	\$ 33,252.00
Senior citizen	1,738	6,612.00
Lifetime	<u>115</u>	<u>3,720.00</u>
Totals (Note 2)	<u><u>7,451</u></u>	43,584.00
Disbursements to Department of Agriculture (Note 3)		<u>(43,584.00)</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>\$ -</u></u>

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

TREASURER  
 CLARION 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	4,606	\$ 26,982.00
Senior citizen	1,609	6,077.00
Lifetime	<u>162</u>	<u>5,090.00</u>
Totals (Note 2)	<u><u>6,377</u></u>	38,149.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,149.00)</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>\$ -</u></u>

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

TREASURER  
 CLARION 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	4,383	\$ 25,575.00
Senior citizen	1,622	6,126.00
Lifetime	<u>152</u>	<u>4,580.00</u>
Totals (Note 2)	<u><u>6,157</u></u>	36,281.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,281.00)</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, 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  
 CLARION 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	5,187	\$ 30,377.00
Senior citizen	1,835	6,927.00
Lifetime	<u>190</u>	<u>5,850.00</u>
Totals (Note 2)	<u><u>7,212</u></u>	43,154.00
Disbursements to Department of Agriculture (Note 3)		<u>(43,154.00)</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, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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

TREASURER  
CLARION COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 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 hunting licenses, sold electronically, for license years 2010 through 2013 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2013 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2010 through 2013 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
CLARION COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

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.

5. County Officer Serving During Examination Period

Theresa M. Snyder served as Treasurer during the hunting license period July 1, 2010 to June 30, 2013 and during the fishing and dog license period January 1, 2010 to December 31, 2013.

TREASURER  
CLARION COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

**Finding - Receipts Were Not Always Deposited On The Same Day As Collected - Recurring**

We cited the issue of receipts not being deposited on the same day as collected in the last four prior examination reports, with the most recent for the hunting license period July 1, 2006 to June 30, 2010 and for the fishing and dog license period January 1, 2006 to December 31, 2009. Our current examination found that the office did not correct this issue.

Once again our examination disclosed that receipts were not always deposited on the same day as collected. Of 20 receipts tested, 19 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from two days to seven days.

This condition existed because the office ignored our four prior examination recommendations and failed to establish and implement an adequate system of internal controls over receipts.

Good internal accounting controls require that all monies collected be deposited in the bank at the end of every day.

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

**Recommendation**

We strongly recommend that the Treasurer deposit all receipts at the end of each day as required by good internal accounting controls.

**Management's Response**

The County Officer stated:

I believe that this office has a very good system of internal controls. Funds are not deposited on the same day since my office is still open for business after the bank has closed. Rather than trust cash in a night deposit, it is locked in my safe until deposited. Clarion is a small county and there are many days when the daily sales are less than \$100.00. My staff of one full time, one part-time and I keep a detailed daily journal of each sale which we tally and prove at the end of the day. The deposit is compiled to correspond with those sales and taken to the bank. In closing, I hope that this explanation has helped to quell your concerns and assure you that I would not jeopardize my good reputation of 46 years with this office by putting state funds at risk.

TREASURER  
CLARION COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

**Finding - Receipts Were Not Always Deposited On The Same Day As Collected - Recurring  
(Continued)**

Auditor's Conclusion

This finding has been cited in the office's last four examination reports. The possibility of funds being lost or misappropriated increases significantly when funds are not being deposited for up to seven days, It is imperative that the office take all steps necessary to comply with our recommendation. During our next examination we will determine if the office complied with our recommendation.

TREASURER  
CLARION COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

Summary of the Prior Examination Recommendation

During our prior examination, we recommended:

- That the office deposits all receipts at the end of the day as required by good internal accounting controls.

During our current examination, we noted that the office did not comply with our prior examination recommendation. Please see the current year finding for additional information.

TREASURER  
CLARION COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2013 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding  
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 Theresa M. Snyder                      Treasurer

The Honorable Wayne R. Brosius                      Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). 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](mailto:news@auditorgen.state.pa.us).