

ATTESTATION ENGAGEMENT

Treasurer

Columbia County, Pennsylvania

For the Period

Hunting – July 1, 2010 to June 30, 2014

Fishing and Dog – January 1, 2011 to December 31, 2013

June 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 Shirley A. Turner
Treasurer
Columbia County
Bloomsburg, PA 17815

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Columbia 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 the 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

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 Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer'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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Columbia 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 extending to the right.

March 31, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
COLUMBIA 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	226	\$ 4,452.20
Junior	14	79.80
Junior combination	18	156.60
Senior	30	381.00
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	3	152.10
Military	53	90.10
Reserves	1	1.70
Spring Turkey	17	351.90
Mentored Youth	12	20.40
Non-resident		
Adult	12	1,208.40
Archery - Resident and Non-resident	127	2,023.90
Muzzleloaders - Resident and Non-resident	113	1,219.10
Antlerless deer		
Resident	9,233	52,628.10
Resident landowners	15	85.50
Non-resident	182	4,677.40
Armed forces	51	290.70
Disabled veterans	14	79.80
Elk - Antlered and Antlerless	22	235.40
Bobcat	20	114.00
Fisher	2	11.40
Furtaker		
Adult resident	15	295.50
Senior resident	3	38.10
Migratory - Resident and Non-resident	52	143.40
Bear - Resident and Non-resident	160	2,512.00
DMAP - Resident and Non-resident	12	116.40
Replacements	32	182.40
Totals (Note 2)	<u>10,464</u>	<u>73,514.80</u>
Disbursements to Game Commission (Note 3)		(73,192.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(322.00)</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
COLUMBIA 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	243	\$ 4,787.10
Junior	19	108.30
Junior combination	12	104.40
Senior	21	266.70
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	36	61.20
Reserves	2	3.40
Spring Turkey	24	496.80
Mentored Youth	12	20.40
Non-resident		
Adult	6	604.20
Junior combination	1	50.70
Archery - Resident and Non-resident	146	2,302.20
Muzzleloaders - Resident and Non-resident	115	1,240.50
Antlerless deer		
Resident	10,040	57,228.00
Resident landowners	8	45.60
Non-resident	178	4,574.60
Armed forces	37	210.90
Disabled veterans	15	85.50
Elk - Antlered and Antlerless	18	192.60
Bobcat	18	102.60
Fisher	2	11.40
Furtaker		
Adult resident	16	315.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	44	118.80
Bear - Resident and Non-resident	162	2,543.40
DMAP - Resident and Non-resident	21	203.70
Replacements	66	376.20
Totals (Note 2)	<u>11,286</u>	<u>77,795.20</u>
Disbursements to Game Commission (Note 3)		(77,495.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(299.30)</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
COLUMBIA 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	223	\$ 4,407.10
Junior	14	79.80
Junior combination	12	104.40
Senior	20	254.00
Senior Lifetime Combo	20	2,014.00
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	23	39.10
Reserves	5	8.50
Spring Turkey	15	310.50
Mentored Youth	14	23.80
Non-resident		
Adult	7	704.90
Junior combination	1	50.70
Archery - Resident and Non-resident	147	2,317.90
Muzzleloaders - Resident and Non-resident	107	1,144.90
Antlerless deer		
Resident	9,675	55,147.50
Resident landowners	13	74.10
Non-resident	157	4,034.90
Armed forces	24	136.80
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	19	203.30
Bobcat	20	114.00
Fisher	3	17.10
Furtaker		
Adult resident	16	329.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	41	110.70
Bear - Resident and Non-resident	149	2,349.30
DMAP - Resident and Non-resident	8	77.60
Replacements	66	376.20
Totals (Note 2)	<u>10,830</u>	<u>75,116.00</u>
Disbursements to Game Commission (Note 3)		(74,826.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(289.60)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
COLUMBIA COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	247	\$ 4,865.90
Junior	9	51.30
Junior combination	9	78.30
Senior	23	292.10
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	16	811.20
Senior Lifetime Upgrade Combo	4	202.80
Military	42	71.40
Reserves	1	1.70
Spring Turkey	17	351.90
Mentored Youth	16	27.20
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	173	2,716.10
Muzzleloaders - Resident and Non-resident	137	1,475.90
Antlerless deer		
Resident	8,118	46,272.60
Resident landowners	16	91.20
Non-resident	143	3,675.10
Armed forces	39	222.30
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	20	214.00
Bobcat	34	193.80
Fisher	8	45.60
Furtaker		
Adult resident	25	492.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	57	156.90
Bear - Resident and Non-resident	184	2,888.80
DMAP - Resident and Non-resident	21	203.70
Replacements	38	216.60
Totals (Note 2)	<u>9,434</u>	<u>67,451.80</u>
Disbursements to Game Commission (Note 3)		(67,146.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(305.30)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
COLUMBIA 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	97	\$ 2,104.90
Replacements	2	11.40
Senior resident	3	32.10
National Guard/Armed Forces	13	22.10
Non-resident	1	51.70
Tourist		
Three day	3	77.10
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	21	140.70
Replacements	6	34.20
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>121</u>	<u>1,052.70</u>
Totals (Note 2)	<u><u>299</u></u>	4,963.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,963.30)</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
COLUMBIA 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	113	\$ 2,452.10
Replacements	3	17.10
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces	4	6.80
Non-resident	2	103.40
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	20	134.00
Replacements	11	62.70
Lake Erie And Trout/Salmon Combo Stamp	10	147.00
Trout/Salmon Stamp	114	991.80
Angler and Boater Magazine	1	12.70
Totals (Note 2)	<u>308</u>	5,248.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,248.60)</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>

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

TREASURER
COLUMBIA 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	113	\$ 2,452.10
3 Year Resident	9	573.30
5 Year Resident	6	634.20
Replacements	2	11.40
Senior resident	7	74.90
National Guard/Armed Forces	3	5.10
Non-resident	2	103.40
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	28	197.60
Replacements	3	17.10
Lake Erie Stamp	-	-
3 Year Lake Erie	1	24.70
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	118	1,026.60
3 Year Trout/Salmon	6	148.20
5 Year Trout/Salmon	5	203.50
Angler and Boater Magazine	<u>3</u>	<u>25.40</u>
Totals (Note 2)	<u><u>338</u></u>	6,895.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,893.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		2.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u><u>\$ 2.00</u></u>

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

TREASURER
 COLUMBIA 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	6,855	\$ 39,089.00
Senior citizen	2,396	8,626.00
Lifetime	<u>312</u>	<u>9,110.00</u>
Totals (Note 2)	<u><u>9,563</u></u>	56,825.00
Disbursements to Department of Agriculture (Note 3)		<u>(56,825.00)</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
 COLUMBIA 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	6,218	\$ 35,440.00
Senior citizen	2,435	8,707.00
Lifetime	<u>361</u>	<u>10,770.00</u>
Totals (Note 2)	<u><u>9,014</u></u>	54,917.00
Disbursements to Department of Agriculture (Note 3)		<u>(54,917.00)</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, 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
COLUMBIA 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	6,568	\$ 37,722.00
Senior citizen	2,602	9,366.00
Lifetime	<u>360</u>	<u>10,500.00</u>
Totals (Note 2)	<u><u>9,530</u></u>	57,588.00
Disbursements to Department of Agriculture (Note 3)		<u>(57,535.57)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		52.43
Examination adjustments (Note 5)		<u>(52.43)</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
COLUMBIA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 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 2014 were remitted weekly through an electronic funds transfer program.

TREASURER
COLUMBIA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2011 through 2013 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.

5. Examination Adjustment - Dog License Statement January 1, 2013 to December 31, 2013

This adjustment reflects a credit given by The Department of Agriculture for postage costs incurred by the office.

6. County Officer Serving During Examination Period

Shirley A. Turner served as Treasurer during the hunting license period July 1, 2010 to June 30, 2014 and during the fishing and dog license period January 1, 2011 to December 31, 2013.

TREASURER
COLUMBIA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 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 Administration Services
Pennsylvania Game Commission

The Honorable Shirley A. Turner

Treasurer

The Honorable Chris E. Young

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <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@PaAuditor.gov.