

# ATTESTATION ENGAGEMENT

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## Treasurer

Bradford County, Pennsylvania

For the Period

Hunting – July 1, 2010 to June 30, 2015

Fishing and Dog – January 1, 2010 to  
December 31, 2014

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February 2016



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 Rebecca Clark  
Treasurer  
Bradford County  
Towanda, PA 18848

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

January 19, 2016

Eugene A. DePasquale  
Auditor General

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TREASURER  
BRADFORD 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	172	\$ 3,388.40
Junior	9	51.30
Junior combination	9	78.30
Senior	24	304.80
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	63	107.10
Reserves	1	1.70
Spring Turkey	4	82.80
Mentored Youth	6	10.20
Non-resident		
Adult	37	3,725.90
Junior	1	40.70
Seven day	2	61.40
Spring Turkey	3	122.10
Archery - Resident and Non-resident	97	1,572.90
Muzzleloaders - Resident and Non-resident	86	960.20
Antlerless deer		
Resident	12,463	71,039.10
Resident landowners	24	136.80
Non-resident	1,450	37,265.00
Non-resident landowners	2	51.40
Armed forces	67	381.90
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	4	42.80
Bobcat	23	131.10
Fisher	3	17.10
Furtaker		
Adult resident	16	315.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	29	84.30
Bear - Resident and Non-resident	102	1,641.40
Replacements	73	416.10
Totals (Note 2)	<u>14,810</u>	<u>123,057.00</u>
Disbursements to Game Commission (Note 3)		(122,875.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(182.00)</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  
BRADFORD 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	161	\$3,171.70
Junior	14	79.80
Junior combination	12	104.40
Senior	21	266.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	7	354.90
Military	41	69.70
Spring Turkey	7	144.90
Mentored Youth	6	10.20
Non-resident		
Adult	24	2,416.80
Junior	1	40.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	91	1,488.70
Muzzleloaders - Resident and Non-resident	68	767.60
Antlerless deer		
Resident	14,141	80,603.70
Resident landowners	21	119.70
Non-resident	1,556	39,989.20
Armed forces	40	228.00
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	5	53.50
Bobcat	14	79.80
Fisher	2	11.40
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	20	60.00
Bear - Resident and Non-resident	79	1,300.30
DMAP - Resident and Non-resident	2	19.40
Replacements	48	273.60
Totals (Note 2)	<u>16,435</u>	132,457.50
Disbursements to Game Commission (Note 3)		(132,289.20)
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, 2011 to June 30, 2012		<u>\$ -</u>

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TREASURER  
BRADFORD 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	186	\$ 3,664.20
Junior	12	68.40
Junior combination	12	104.40
Senior	19	241.30
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	36	61.20
Spring Turkey	6	124.20
Mentored Youth	8	13.60
Non-resident		
Adult	23	2,316.10
Junior	1	40.70
Seven day	1	30.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	110	1,787.00
Muzzleloaders - Resident and Non-resident	74	836.80
Antlerless deer		
Resident	15,096	86,047.20
Resident landowners	22	125.40
Non-resident	1,738	44,666.60
Non-resident landowners	2	51.40
Armed forces	42	239.40
Disabled veterans	30	171.00
Elk - Antlered and Antlerless	9	96.30
Bobcat	17	96.90
Furtaker		
Adult resident	17	334.90
Senior resident	2	25.40
Migratory - Resident and Non-resident	31	95.70
Bear - Resident and Non-resident	104	1,692.80
DMAP - Resident and Non-resident	2	19.40
Replacements	89	503.30
Totals (Note 2)	<u>17,701</u>	<u>144,252.70</u>
Disbursements to Game Commission (Note 3)		(144,092.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(160.60)</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  
BRADFORD 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	142	\$ 2,811.40
Junior	9	51.30
Junior combination	10	87.00
Senior	28	355.60
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	3	152.10
Military	45	76.50
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	23	2,316.10
Junior combination	1	50.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	95	1,541.50
Muzzleloaders - Resident and Non-resident	80	906.00
Antlerless deer		
Resident	14,793	84,320.10
Resident landowners	16	91.20
Non-resident	1,679	43,150.30
Non-resident landowners	2	51.40
Armed forces	49	279.30
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	5	53.50
Bobcat	13	74.10
Furtaker		
Adult resident	12	236.40
Senior resident	2	25.40
Migratory - Resident and Non-resident	32	98.40
Bear - Resident and Non-resident	98	1,618.60
DMAP - Resident and Non-resident	1	9.70
Replacements	89	507.30
Totals (Note 2)	<u>17,285</u>	<u>140,432.50</u>
Disbursements to Game Commission (Note 3)		(140,278.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(153.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER  
BRADFORD COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	129	\$ 2,541.30
Junior	6	34.20
Junior combination	10	87.00
Senior	21	266.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	3	152.10
Military	38	64.60
Spring Turkey	8	165.60
Mentored Youth	5	8.50
Non-resident		
Adult	18	1,812.60
Junior	1	40.70
Junior combination	1	50.70
Seven day	1	30.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	93	1,520.10
Muzzleloaders - Resident and Non-resident	85	969.50
Antlerless deer		
Resident	12,699	72,384.30
Resident landowners	24	136.80
Non-resident	1,409	36,211.30
Non-resident landowners	3	77.10
Armed forces	54	307.80
Disabled veterans	41	233.70
Elk - Antlered and Antlerless	8	85.60
Bobcat	11	62.70
Fisher	1	5.70
Furtaker		
Adult resident	10	197.00
Senior resident	1	12.70
Migratory - Resident and Non-resident	28	78.60
Bear - Resident and Non-resident	92	1,484.40
DMAP - Resident and Non-resident	1	34.70
Replacements	46	262.20
Totals (Note 2)	<u>14,851</u>	<u>119,661.70</u>
Disbursements to Game Commission (Note 3)		(119,490.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(171.00)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER  
BRADFORD 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	83	\$ 1,801.10
Replacements	4	22.80
Senior resident	8	85.60
One day resident	1	10.70
National Guard/Armed Forces	7	11.90
Replacements	1	5.70
Non-resident	6	310.20
Tourist		
One day	1	25.70
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	28	1,419.60
Replacements	10	57.00
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	63	548.10
Totals (Note 2)	<u>219</u>	<u>4,442.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,442.30)</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  
BRADFORD 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	84	\$ 1,822.80
Senior resident	5	53.50
One day resident	2	21.40
National Guard/Armed Forces	1	1.70
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Seven day	2	67.40
Senior lifetime	17	861.90
Replacements	10	57.00
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>54</u>	<u>469.80</u>
Totals (Note 2)	<u><u>183</u></u>	3,552.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,552.10)</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>\$ -</u></u>

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

TREASURER  
BRADFORD 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	71	\$ 1,540.70
Replacements	3	17.10
Senior resident	6	64.20
National Guard/Armed Forces	1	1.70
Non-resident	4	206.80
Tourist		
Seven day	1	33.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	11	73.70
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>42</u>	<u>365.40</u>
Totals (Note 2)	<u><u>165</u></u>	3,198.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,198.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 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  
BRADFORD 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	71	\$ 1,540.70
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Senior resident	2	21.40
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Senior lifetime	14	709.80
Lifetime Upgrade Card	12	80.40
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	37	321.90
3 Year Trout/Salmon	1	24.70
Totals (Note 2)	<u>146</u>	2,968.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,968.20)</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  
BRADFORD COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	68	\$ 1,475.60
Replacements	4	22.80
Senior resident	5	53.50
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	8	405.60
Lifetime Upgrade Card	2	21.40
Replacements	7	39.90
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	33	287.10
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Totals (Note 2)	<u>136</u>	2,491.20
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,491.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<hr/> <u>\$ -</u>

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

TREASURER  
 BRADFORD 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	8,907	\$ 51,711.00
Senior citizen	3,212	11,890.00
Lifetime	<u>140</u>	<u>4,050.00</u>
Totals (Note 2)	<u><u>12,259</u></u>	67,651.00
Disbursements to Department of Agriculture (Note 3)		<u>(67,651.00)</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  
BRADFORD 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	7,538	\$ 43,390.00
Senior citizen	3,234	11,916.00
Lifetime	<u>140</u>	<u>4,230.00</u>
Totals (Note 2)	<u><u>10,912</u></u>	59,536.00
Disbursements to Department of Agriculture (Note 3)		<u>(59,536.00)</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  
BRADFORD 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	6,995	\$ 40,211.00
Senior citizen	3,185	11,655.00
Lifetime	<u>195</u>	<u>6,020.00</u>
Totals (Note 2)	<u><u>10,375</u></u>	57,886.00
Disbursements to Department of Agriculture (Note 3)		<u>(57,886.00)</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  
BRADFORD 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	7,777	\$ 44,879.00
Senior citizen	3,322	12,126.00
Lifetime	<u>233</u>	<u>7,030.00</u>
Totals (Note 2)	<u><u>11,332</u></u>	64,035.00
Disbursements to Department of Agriculture (Note 3)		<u>(64,013.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		22.00
Examination adjustments (Note 5)		<u>(22.00)</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  
BRADFORD COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,930	\$ 45,544.00
Senior citizen	3,463	12,647.00
Lifetime	245	7,450.00
Totals (Note 2)	<u>11,638</u>	65,641.00
Disbursements to Department of Agriculture (Note 3)		<u>(65,641.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER  
BRADFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

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 2015 were remitted weekly through an electronic funds transfer program.

TREASURER  
BRADFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for license years 2010 through 2014 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 License Sales 2013

The examination adjustment represents licenses that were reported in error by the office. The error was corrected in March 2013.

6. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the Game Commission of \$10.00 which was not paid as of the end of our current examination period.

7. County Officer Serving During Examination Period

Rebecca Clark served as Treasurer during the hunting license period July 1, 2010 to June 30, 2015 and during the fishing and dog license period January 1, 2010 to December 31, 2014.

TREASURER  
BRADFORD COUNTY  
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

Summary of Prior Examination Recommendations

During our prior examination, we recommended that the office adhere to a good system of internal accounting controls by requiring each employee to have their own individual password. Additionally, we recommended that when the terminal is not in use, employees should log off of the system.

During our current examination, we noted that the office complied with our recommendations.

TREASURER  
BRADFORD COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

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

**The Honorable Rebecca Clark**

Treasurer

**The Honorable Ed Bustin**

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, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).