

# ATTESTATION ENGAGEMENT

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## Treasurer

Clarion County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2015

Fishing and Dog - January 1, 2014 to  
December 31, 2015

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May 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 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. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We are concerned that the County officer failed to correct a previously reported finding regarding receipts not always deposited on 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 in the county office's five 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 extending to the right.

April 19, 2016

Eugene A. DePasquale  
Auditor General

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TREASURER  
CLARION 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	158	\$ 3,112.60
Junior	2	11.40
Landowner	7	25.90
Junior combination	6	52.20
Senior	15	190.50
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Military	34	57.80
Reserves	1	1.70
Spring Turkey	11	227.70
Mentored Youth	8	13.60
Non-resident		
Adult	6	794.20
Seven day	2	61.40
Archery - Resident and Non-resident	83	1,333.10
Muzzleloaders - Resident and Non-resident	78	854.60
Antlerless deer		
Resident	10,309	58,761.30
Resident landowners	89	507.30
Non-resident	330	8,481.00
Non-resident landowners	5	128.50
Armed forces	38	216.60
Disabled veterans	12	68.40
Elk - Antlered and Antlerless	14	149.80
Bobcat	5	28.50
Fisher	6	34.20
Furtaker		
Adult resident	11	216.70
Migratory - Resident and Non-resident	36	97.20
Bear - Resident and Non-resident	65	1,040.50
DMAP - Resident and Non-resident	10	97.00
Replacements	58	330.60
Totals (Note 2)	<u>11,414</u>	<u>78,154.80</u>
Disbursements to Game Commission (Note 3)		(77,997.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(158.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(1.70)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ (1.70)</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, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	147	\$ 2,895.90
Junior	2	11.40
Landowner	5	18.50
Junior combination	8	69.60
Senior	17	215.90
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Reserves	6	10.20
Spring Turkey	6	124.20
Mentored Youth	5	8.50
Non-resident		
Adult	11	1,107.70
Seven day	2	61.40
Archery - Resident and Non-resident	72	1,140.40
Muzzleloaders - Resident and Non-resident	69	748.30
Antlerless deer		
Resident	10,126	57,718.20
Resident landowners	88	501.60
Non-resident	328	8,429.60
Non-resident landowners	5	128.50
Armed forces	43	245.10
Disabled veterans	12	68.40
Elk - Antlered and Antlerless	9	96.30
Bobcat	3	17.10
Fisher	8	45.60
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	33	89.10
Bear - Resident and Non-resident	55	863.50
DMAP - Resident and Non-resident	8	77.60
Replacements	50	285.00
Totals (Note 2)	<u>11,179</u>	<u>76,816.30</u>
Disbursements to Game Commission (Note 3)		(76,655.70)
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		<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  
 CLARION 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	37	\$ 802.90
Senior resident	5	53.50
National Guard/Armed Forces	8	13.60
Replacements	1	5.70
Tourist		
Three day	2	51.40
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	7	74.90
Replacements	3	17.10
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	26	382.20
Trout/Salmon Stamp	25	217.50
	<hr/>	<hr/>
Totals (Note 2)	<u>137</u>	2,658.90
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,658.90)</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  
CLARION COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	30	\$ 621.00
3 Year Resident	1	60.70
Replacements	4	22.80
Senior resident	6	58.20
Replacements	1	5.70
National Guard/Armed Forces	7	11.90
Reduced Disabled Veterans	1	1.70
Tourist		
Three day	1	25.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	2	21.40
Replacements	2	11.40
Lake Erie Stamp	9	72.90
Lake Erie And Trout/Salmon Combo Stamp	11	161.70
Trout/Salmon Stamp	21	182.70
1 Year Trout/Salmon	5	43.50
3 Year Trout/Salmon	1	24.70
Annual Fishing Button	5	20.00
	<hr/>	
Totals (Note 2)	<u>122</u>	2,106.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,106.50)</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, 2015 to December 31, 2015		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,440	\$ 31,826.00
Senior citizen	1,961	7,391.00
Lifetime	<u>213</u>	<u>6,470.00</u>
Totals (Note 2)	<u><u>7,614</u></u>	45,687.00
Disbursements to Department of Agriculture (Note 3)		<u>(45,687.00)</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>\$ -</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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,234	\$ 30,412.00
Senior citizen	1,957	7,357.00
Lifetime	206	6,330.00
Totals (Note 2)	<u>7,397</u>	44,099.00
Disbursements to Department of Agriculture (Note 3)		<u>(44,099.00)</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, 2015 to December 31, 2015		<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, 2013 TO JUNE 30, 2015 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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 2014 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2015 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.

TREASURER  
CLARION COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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 Snyder served as Treasurer during the hunting license period July 1, 2013 to June 30, 2015 and during the fishing and dog license period January 1, 2014 to December 31, 2015.

TREASURER  
CLARION COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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

We cited the issue of receipts not always deposited on the same day as collected in the previous five examination reports, with the most recent 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. 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 10 days receipts tested, 10 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 six days.

This condition existed because the office failed to establish and implement an adequate system of internal controls over receipts as recommended in the five previous examination reports.

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

Without a good system of internal control over funds received by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

**Recommendation**

We strongly recommend that the office 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 as collected since my office is 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 each 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 any concerns and assure you that I would not jeopardize my good reputation with this office by putting state funds at risk.

TREASURER  
CLARION COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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

Auditor Conclusion

This finding has been cited in the office's last five examination reports. The possibility of funds being lost or misappropriated increases significantly when funds are not being deposited for up to six days. It is imperative that the office take all steps necessary to comply with our recommendation. During the 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, 2013 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

Summary of Prior Examination Recommendation

During our prior examination, we recommended:

- That the office deposit collections on the same day as received.

During our current examination, we found that the office did not comply with our recommendation as noted in the finding.

TREASURER  
CLARION COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2015 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2015

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