

ATTESTATION ENGAGEMENT

Treasurer

Lancaster County, Pennsylvania

For the Period

Hunting - July 1, 2007 to June 30, 2015

Fishing and Dog - January 1, 2007 to December 31, 2014

July 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 Amber Green
Treasurer
Lancaster County
Lancaster, PA 17608

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

As discussed in the finding, there were \$130,322 worth of dog licenses and tags for 2007 that were missing and unavailable for examination. As a result of this issue, we could not perform our standard examination procedures. As such, the scope of our examination of the County Officer's Statement was limited, and we were unable to satisfy ourselves by other examination procedures.

Independent Auditor's Report (Continued)

In our opinion, except for the effects, if any, of the matter noted in the preceding paragraph, 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.

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

- Missing Records.

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*.

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, Lancaster 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.

May 31, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
LANCASTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	140	\$ 2,660.00
Junior	15	75.00
Junior combination	3	24.00
Senior	30	360.00
Military	39	39.00
Non-resident		
Adult	9	900.00
Junior	2	80.00
Seven day	1	30.00
Archery - Resident and Non-resident	72	1,080.00
Muzzleloaders - Resident and Non-resident	80	810.00
Antlerless deer		
Resident	18,544	92,720.00
Resident landowners	1	5.00
Non-resident	84	2,100.00
Armed forces	33	165.00
Disabled veterans	22	110.00
Furtaker		
Adult resident	11	209.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	63	132.00
Bear - Resident and Non-resident	47	805.00
Replacements	33	165.00
Totals (Note 2)	<u>19,230</u>	<u>102,481.00</u>
Disbursements to Game Commission (Note 3)		(102,366.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(115.00)</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, 2007 to June 30, 2008		<u>\$ -</u>

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

TREASURER
LANCASTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	132	\$ 2,508.00
Junior	15	75.00
Junior combination	8	64.00
Senior	17	204.00
Military	46	46.00
Non-resident		
Adult	5	500.00
Seven day	1	30.00
Archery - Resident and Non-resident	74	1,120.00
Muzzleloaders - Resident and Non-resident	77	780.00
Antlerless deer		
Resident	18,106	90,530.00
Resident landowners	1	5.00
Non-resident	90	2,250.00
Armed forces	49	245.00
Disabled veterans	26	130.00
Furtaker		
Adult resident	13	247.00
Migratory - Resident and Non-resident	80	163.00
Bear - Resident and Non-resident	53	855.00
Replacements	38	190.00
Totals (Note 2)	<u>18,831</u>	<u>99,942.00</u>
Disbursements to Game Commission (Note 3)		(99,824.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ -</u>

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TREASURER
LANCASTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	158	\$ 3,084.60
Junior	7	39.90
Landowner	1	3.70
Junior combination	9	75.30
Senior	13	165.10
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	16	811.20
Senior Lifetime Upgrade Combo	1	50.70
Military	57	100.90
Reserves	5	8.50
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	4	402.80
Seven day	2	61.40
Archery - Resident and Non-resident	110	1,707.00
Muzzleloaders - Resident and Non-resident	91	978.70
Antlerless deer		
Resident	25,489	150,839.10
Non-resident	85	2,184.50
Armed forces	62	353.40
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	4	42.80
Bobcat	6	34.20
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	100	273.00
Bear - Resident and Non-resident	64	1,044.80
DMAP - Resident and Non-resident	2	38.80
Totals (Note 2)	<u>26,341</u>	<u>163,859.90</u>
Disbursements to Game Commission (Note 3)		(163,737.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(122.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ -</u>

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TREASURER
LANCASTER 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	121	\$ 2,383.70
Junior	4	22.80
Landowner	1	3.70
Junior combination	6	52.20
Senior	7	88.90
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	4	202.80
Military	45	76.50
Reserves	5	8.50
Spring Turkey	3	62.10
Mentored Youth	4	6.80
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	97	1,522.90
Muzzleloaders - Resident and Non-resident	71	759.70
Antlerless deer		
Resident	25,174	143,491.80
Resident landowners	2	11.40
Non-resident	59	1,516.30
Armed forces	50	285.00
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	4	42.80
Bobcat	5	28.50
Furtaker		
Adult resident	14	275.80
Migratory - Resident and Non-resident	73	197.10
Bear - Resident and Non-resident	61	957.70
DMAP - Resident and Non-resident	2	19.40
Replacements	112	638.40
Totals (Note 2)	<u>25,964</u>	<u>153,642.80</u>
Disbursements to Game Commission (Note 3)		(153,537.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(105.00)</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>

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TREASURER
LANCASTER 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	101	\$1,989.70
Junior	5	28.50
Junior combination	8	69.60
Senior	7	88.90
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	2	101.40
Military	29	49.30
Reserves	7	11.90
Spring Turkey	2	41.40
Mentored Youth	5	8.50
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	94	1,475.80
Muzzleloaders - Resident and Non-resident	50	535.00
Antlerless deer		
Resident	28,416	161,971.20
Non-resident	103	2,647.10
Armed forces	44	250.80
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	4	42.80
Bobcat	2	11.40
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	65	175.50
Bear - Resident and Non-resident	48	773.60
DMAP - Resident and Non-resident	4	38.80
Replacements	112	638.40
Totals (Note 2)	<u>29,173</u>	<u>172,948.10</u>
Disbursements to Game Commission (Note 3)		(172,853.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(94.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ -</u>

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TREASURER
LANCASTER 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	88	\$ 1,733.60
Junior	1	5.70
Junior combination	5	43.50
Senior	7	88.90
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	2	101.40
Military	33	56.10
Reserves	5	8.50
Spring Turkey	4	82.80
Mentored Youth	10	17.00
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	84	1,328.80
Muzzleloaders - Resident and Non-resident	46	492.20
Antlerless deer		
Resident	29,168	166,257.60
Non-resident	73	1,876.10
Armed forces	43	245.10
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	3	32.10
Bobcat	3	17.10
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	55	151.50
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	1	9.70
Replacements	76	433.20
Totals (Note 2)	<u>29,789</u>	<u>174,535.30</u>
Disbursements to Game Commission (Note 3)		(174,454.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(80.60)</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
LANCASTER 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	101	\$ 1,989.70
Junior	4	22.80
Junior combination	6	52.20
Senior	3	38.10
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	3	152.10
Military	33	56.10
Spring Turkey	3	62.10
Mentored Youth	1	1.70
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	109	1,711.30
Muzzleloaders - Resident and Non-resident	49	524.30
Antlerless deer		
Resident	27,710	157,947.00
Non-resident	79	2,030.30
Armed forces	51	290.70
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	4	42.80
Bobcat	1	5.70
Furtaker		
Adult resident	9	177.30
Migratory - Resident and Non-resident	46	124.20
Bear - Resident and Non-resident	35	549.50
DMAP - Resident and Non-resident	3	29.10
Replacements	88	501.60
Totals (Note 2)	<u>28,380</u>	<u>167,023.00</u>
Disbursements to Game Commission (Note 3)		(166,926.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(96.30)</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
LANCASTER 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	93	\$ 1,832.10
Junior	4	22.80
Junior combination	7	60.90
Senior	5	63.50
Senior Lifetime Combo	3	302.10
Military	33	56.10
Spring Turkey	2	41.40
Mentored Youth	5	8.50
Non-resident		
Seven day	1	30.70
Archery - Resident and Non-resident	99	1,554.30
Muzzleloaders - Resident and Non-resident	43	460.10
Antlerless deer		
Resident	26,439	150,702.30
Non-resident	80	2,056.00
Armed forces	40	228.00
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	3	32.10
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	37	102.90
Bear - Resident and Non-resident	33	518.10
DMAP - Resident and Non-resident	6	58.20
Replacements	70	399.00
Totals (Note 2)	<u>27,046</u>	<u>158,886.20</u>
Disbursements to Game Commission (Note 3)		(158,794.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(91.30)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
LANCASTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	97	\$ 2,037.00
Replacements	2	8.50
Senior resident	4	40.00
One day resident	1	10.00
National Guard/Armed Forces	6	6.00
Non-resident	3	153.00
Senior lifetime	122	6,100.00
Replacements	17	72.25
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	14	196.00
Trout/Salmon Stamp	<u>195</u>	<u>1,560.00</u>
Totals (Note 2)	<u><u>462</u></u>	10,190.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(10,190.75)</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, 2007 to December 31, 2007		<u><u>\$ -</u></u>

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

TREASURER
LANCASTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	97	\$ 2,092.30
Senior resident	4	42.80
Replacements	1	5.70
One day resident	1	10.70
National Guard/Armed Forces	4	6.10
Non-resident	1	51.00
Tourist		
Three day	3	77.10
Senior lifetime	91	4,599.00
Lifetime Upgrade Card	36	205.20
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	9	128.80
Trout/Salmon Stamp	<u>142</u>	<u>1,215.10</u>
Totals (Note 2)	<u>395</u>	8,468.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,468.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
LANCASTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	93	\$ 2,018.10
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	6	10.20
Non-resident	3	155.10
Senior lifetime	47	2,382.90
Lifetime Upgrade Card	51	341.70
Replacements	11	62.70
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>110</u>	<u>957.00</u>
Totals (Note 2)	<u><u>328</u></u>	5,999.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,999.60)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 LANCASTER 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	58	\$ 1,258.60
Senior resident	7	74.90
Replacements	1	5.70
National Guard/Armed Forces	18	30.60
Tourist		
Three day	2	51.40
Senior lifetime	15	760.50
Lifetime Upgrade Card	22	147.40
Replacements	9	51.30
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>67</u>	<u>582.90</u>
Totals (Note 2)	<u>200</u>	2,978.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,978.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
LANCASTER 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	62	\$ 1,345.40
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	9	15.30
Non-resident	1	51.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	25	167.50
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>53</u>	<u>461.10</u>
Totals (Note 2)	<u><u>177</u></u>	2,781.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,781.90)</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
LANCASTER 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	61	\$ 1,323.70
Senior resident	6	64.20
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	29	194.30
Replacements	11	62.70
Lake Erie Stamp	1	8.70
Trout/Salmon Stamp	<u>68</u>	<u>591.60</u>
Totals (Note 2)	<u>203</u>	3,125.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,125.10)</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, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
LANCASTER 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	1	63.70
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	21	35.70
Non-resident	1	51.70
Senior lifetime	13	659.10
Lifetime Upgrade Card	21	175.70
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>50</u>	<u>435.00</u>
Totals (Note 2)	<u>163</u>	2,490.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,483.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		7.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 7.00</u>

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

TREASURER
LANCASTER 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	46	\$ 998.20
3 Year Resident	2	127.40
Senior resident	6	64.20
National Guard/Armed Forces	15	25.50
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	14	709.80
Lifetime Upgrade Card	16	171.20
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	52	452.40
3 Year Trout/Salmon	<u>2</u>	<u>49.40</u>
Totals (Note 2)	<u>161</u>	2,745.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,745.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 LANCASTER COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	30,951	\$ 174,609.00
Senior citizen	5,524	18,924.00
Lifetime	<u>1,563</u>	<u>48,020.00</u>
Totals (Note 2)	<u>38,038</u>	241,553.00
Disbursements to Department of Agriculture (Note 3)		<u>(241,553.00)</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, 2007 to December 31, 2007		<u>\$ -</u>

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

TREASURER
LANCASTER COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	31,657	\$ 178,901.00
Senior citizen	5,847	20,043.00
Lifetime	<u>1,575</u>	<u>61,590.00</u>
Totals (Note 2)	<u>39,079</u>	260,534.00
Disbursements to Department of Agriculture (Note 3)		<u>(260,534.00)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
LANCASTER COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	30,858	\$ 175,184.00
Senior citizen	5,942	20,396.00
Lifetime	<u>2,172</u>	<u>65,430.00</u>
Totals (Note 2)	<u>38,972</u>	261,010.00
Disbursements to Department of Agriculture (Note 3)		<u>(260,980.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		30.00
Examination adjustments		<u>(30.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 LANCASTER 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	30,677	\$ 175,423.00
Senior citizen	6,022	20,666.00
Lifetime	<u>2,126</u>	<u>64,620.00</u>
Totals (Note 2)	<u>38,825</u>	260,709.00
Disbursements to Department of Agriculture (Note 3)		<u>(260,709.00)</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>

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

TREASURER
 LANCASTER 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	28,992	\$ 165,124.00
Senior citizen	6,108	20,848.00
Lifetime	<u>2,030</u>	<u>60,840.00</u>
Totals (Note 2)	<u>37,130</u>	246,812.00
Disbursements to Department of Agriculture (Note 3)		<u>(246,812.00)</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>

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

TREASURER
 LANCASTER 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	28,191	\$ 161,009.00
Senior citizen	6,384	21,876.00
Lifetime	<u>2,054</u>	<u>61,070.00</u>
Totals (Note 2)	<u>36,629</u>	243,955.00
Disbursements to Department of Agriculture (Note 3)		<u>(243,955.00)</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>

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

TREASURER
 LANCASTER 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	35,956	\$ 207,780.00
Senior citizen	7,866	27,172.00
Lifetime	<u>2,269</u>	<u>67,840.00</u>
Totals (Note 2)	<u>46,091</u>	302,792.00
Disbursements to Department of Agriculture (Note 3)		<u>(302,794.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(2.00)
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ (2.00)</u>

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

TREASURER
LANCASTER 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	40,171	\$ 233,749.00
Senior citizen	8,616	30,034.00
Lifetime	<u>2,697</u>	<u>80,300.00</u>
Totals (Note 2)	<u>51,484</u>	344,083.00
Disbursements to Department of Agriculture (Note 3)		<u>(344,083.00)</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
LANCASTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 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 paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2015 were remitted weekly through an electronic funds transfer program.

TREASURER
LANCASTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2007 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.

5. County Officer Serving During Examination Period

Craig A. Ebersole served as Treasurer during the hunting license period July 1, 2007 to June 30, 2015 and during the fishing and dog license period January 1, 2007 to December 31, 2014.

TREASURER
LANCASTER COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

Finding - Missing Records

Our examination disclosed that the following records were unavailable for review:

- 18,765 unissued individual dog licenses and tags totaling \$112,590.00 for the period January 1, 2007 to December 31, 2007.
- 4,433 unissued senior dog licenses and tags totaling \$17,732.00 for the period January 1, 2007 to December 31, 2007.

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

Without a good system of internal controls over record retention, the potential for fraud or misappropriation is increased.

This condition existed because the office failed to establish and implement an adequate system of internal controls over unissued tags. The office stated that it is likely that the 2007 dog tags were misplaced when moving from their previous office space and they most likely were destroyed.

Recommendations

We recommend that the office establish and implement procedures to ensure that all unissued tags are properly accounted for and maintained. In addition, all documentation should be kept until audited by the Department of the Auditor General.

Management's Response

The Treasurer responded as follows:

I was not the Treasurer of record during the audit time frame.

My chief deputy asked that we make mention that the "lost" 2007 unsold dog tags in question were audited during the audit previous to this one. The chief deputy during that time period stated that the [previous] auditor audited the tags in question because we were moving buildings.

TREASURER
LANCASTER COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

Finding - Missing Records (Continued)

Auditor's Conclusion

We would like to note that the previous examination for dog licenses and tags was completed through 2006. The previous auditor did not examine the 2007 dog licenses and tags because the documents were not available for examination.

During our next examination, we will determine if the office complied with our recommendations.

TREASURER
LANCASTER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 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 Amber Green
Treasurer

Brian Hurter, CPA
Controller

The Honorable Dennis Stuckey
Chairperson of the Board of Commissioners

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