

TREASURER

CLARION COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2009

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
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). These Statements are the responsibility of the county office's management. 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. An examination includes 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*.

Independent Auditor's Report (Continued)

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.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Receipts Were Not Always Deposited The Same Day As Collected.

Independent Auditor's Report (Continued)

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

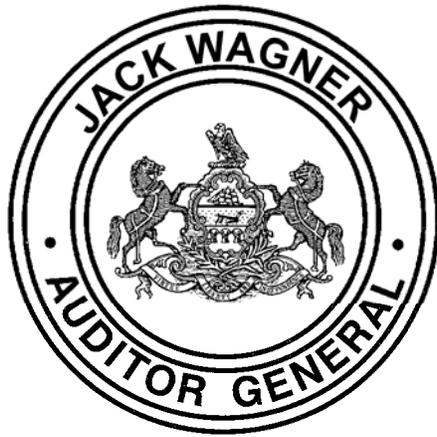
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

We are concerned in light of the Treasurer's failure to correct a previously reported finding regarding receipts not being deposited on the same day as collected. This significant deficiency increases the risk that money could be lost or misappropriated. The Treasurer should strive to implement the recommendation and corrective action noted in this examination report.

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.

March 2, 2011

JACK WAGNER
Auditor General



TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	205	\$ 3,895.00
Junior	33	165.00
Junior combination	16	128.00
Senior	41	492.00
Replacements	11	55.00
Military	43	43.00
Non-resident		
Adult	20	2,000.00
Junior	2	80.00
Junior combination	3	150.00
Seven day	8	240.00
Replacements	1	5.00
Archery		
Resident	48	720.00
Non-resident	4	100.00
Replacements	2	10.00
Muzzleloaders		
Resident	108	1,080.00
Non-resident	4	80.00
Replacements	2	10.00
Antlerless deer		
Resident	10,287	51,435.00
Resident landowners	77	385.00
Non-resident	430	10,750.00
Non-resident landowners	4	100.00
Armed forces	43	215.00
Disabled veterans	13	65.00
Replacements	14	70.00
Furtaker		
Adult resident	6	114.00
Senior resident	3	36.00
Adult non-resident	1	80.00
Senior Resident Life Hunt Replacement	1	5.00
Migratory		
Resident	36	72.00
Bear		
Resident	40	600.00
Non-resident	1	35.00
Totals (Note 2)	<u>11,507</u>	<u>73,215.00</u>
Disbursements to Game Commission (Note 3)		(73,031.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.00)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County)		
for the license period ending June 30, 2007		<u>\$ -</u>

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

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	215	\$ 4,085.00
Junior	10	50.00
Junior combination	15	120.00
Senior	41	492.00
Replacements	9	45.00
Military	46	46.00
Non-resident		
Adult	26	2,600.00
Junior combination	3	150.00
Seven day	5	150.00
Replacements	3	15.00
Archery		
Resident	54	810.00
Non-resident	6	150.00
Muzzleloaders		
Resident	118	1,180.00
Non-resident	11	220.00
Replacements	1	5.00
Antlerless deer		
Resident	10,516	52,580.00
Resident landowners	72	360.00
Non-resident	211	5,275.00
Non-resident landowners	8	200.00
Armed forces	44	220.00
Disabled veterans	12	60.00
Replacements	16	80.00
Furtaker		
Adult resident	12	228.00
Senior resident	2	24.00
Adult non-resident	1	80.00
Replacements	1	5.00
Migratory		
Resident	38	76.00
Bear		
Resident	45	675.00
Non-resident	1	35.00
Totals (Note 2)	<u>11,542</u>	<u>70,016.00</u>
Disbursements to Game Commission (Note 3)		(69,820.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(196.00)</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 ending June 30, 2008		<u>\$ -</u>

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

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	191	\$ 3,629.00
Junior	19	95.00
Junior combination	9	72.00
Senior	43	516.00
Military	40	40.00
Non-resident		
Adult	21	2,100.00
Junior	2	80.00
Junior combination	1	50.00
Seven day	3	90.00
Archery		
Resident	49	735.00
Non-resident	3	75.00
Muzzleloaders		
Resident	111	1,110.00
Non-resident	3	60.00
Antlerless deer		
Resident	10,566	52,830.00
Resident landowners	84	420.00
Non-resident	210	5,250.00
Non-resident landowners	8	200.00
Armed forces	40	200.00
Disabled veterans	11	55.00
Furtaker		
Adult resident	12	228.00
Senior resident	2	24.00
Migratory		
Resident	38	76.00
Bear		
Resident	54	810.00
Non-resident	1	35.00
Replacements	47	235.00
Totals (Note 2)	<u>11,568</u>	<u>69,015.00</u>
Disbursements to Game Commission (Note 3)		(68,832.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(193.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(10.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ (10.00)</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
LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	244	\$ 4,750.80
Junior	10	57.00
Landowner	6	22.20
Junior combination	19	165.30
Senior	34	431.80
Senior Lifetime Combo	15	1,415.50
Senior Lifetime Hunting	13	659.10
Senior Lifetime Upgrade Combo	3	152.10
Military	67	121.90
Reserves	4	10.80
Spring Turkey	5	103.50
Mentored Youth	7	11.90
Non-resident		
Adult	17	1,616.90
Archery		
Resident	89	1,397.30
Non-resident	5	108.50
Muzzleloaders		
Resident	145	1,536.50
Non-resident	3	62.10
Antlerless deer		
Resident	9,718	55,706.10
Resident landowners	92	524.40
Non-resident	317	8,064.00
Non-resident landowners	9	231.30
Armed forces	69	393.30
Disabled veterans	16	91.20
Elk		
Antlered	4	42.80
Other	3	32.10
Bobcat	3	17.10
Furtaker		
Adult resident	11	188.70
Senior resident	1	12.70
Migratory		
Resident	42	113.40
Non-resident	1	5.70
Bear		
Resident	66	1,026.20
DMAP		
Resident	2	38.80
Non-resident	2	69.40
Totals (Note 2)	<u>11,042</u>	<u>79,180.40</u>
Disbursements to Game Commission (Note 3)		(78,987.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(193.30)</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 ending June 30, 2010		<u>\$ -</u>

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

TREASURER
CLARION COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	75	\$ 1,575.00
Senior resident	6	60.00
National Guard/Armed Forces	2	2.00
Non-resident	2	102.00
Tourist		
Three day	3	75.00
Senior lifetime	76	3,800.00
Replacements	7	29.75
Lake Erie Stamp	10	80.00
Lake Erie And Trout/Salmon Combo Stamp	56	784.00
Trout/Salmon Stamp	<u>69</u>	<u>552.00</u>
Totals (Note 2)	<u><u>306</u></u>	7,059.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,059.75)</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 ending December 31, 2006		<u><u>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	77	\$ 1,617.00
Senior resident	3	30.00
National Guard/Armed Forces	4	4.00
Non-resident	1	51.00
Tourist		
Three day	1	25.00
Senior lifetime	99	4,950.00
Replacements	13	55.25
Lake Erie Stamp	13	104.00
Lake Erie And Trout/Salmon Combo Stamp	67	938.00
Trout/Salmon Stamp	<u>86</u>	<u>688.00</u>
Totals (Note 2)	<u><u>364</u></u>	8,462.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,462.25)</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 ending December 31, 2007		<u><u>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	79	\$ 1,696.10
Senior resident	3	32.10
National Guard/Armed Forces	4	6.80
Non-resident	3	155.10
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	41	2,071.70
Lifetime Upgrade Card	2	11.40
Replacements	9	39.90
Lake Erie Stamp	4	33.40
Lake Erie And Trout/Salmon Combo Stamp	44	637.00
Trout/Salmon Stamp	<u>48</u>	<u>412.00</u>
Totals (Note 2)	<u><u>239</u></u>	5,154.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,154.90)</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 ending December 31, 2008		<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
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	73	\$ 1,584.10
Replacements	3	11.40
Senior resident	2	21.40
National Guard/Armed Forces	9	15.30
Replacements	2	5.70
Non-resident	3	155.10
Tourist		
Three day	1	25.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	2	13.40
Replacements	14	62.70
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	38	558.60
Trout/Salmon Stamp	45	391.50
Totals (Note 2)	<u>224</u>	<u>4,341.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,341.30)</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 ending December 31, 2009		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,972	\$ 35,486.00
Senior citizen	1,571	6,075.00
Lifetime	<u>151</u>	<u>4,700.00</u>
Totals (Note 2)	<u><u>7,694</u></u>	46,261.00
Disbursements to Department of Agriculture (Note 3)		<u>(46,261.00)</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 ending December 31, 2006		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,589	\$ 33,181.00
Senior citizen	1,585	6,161.00
Lifetime	<u>158</u>	<u>4,890.00</u>
Totals (Note 2)	<u><u>7,332</u></u>	44,232.00
Disbursements to Department of Agriculture (Note 3)		<u>(44,232.00)</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 ending December 31, 2007		<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
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,412	\$ 32,138.00
Senior citizen	1,595	6,141.00
Lifetime	<u>149</u>	<u>4,770.00</u>
Totals (Note 2)	<u><u>7,156</u></u>	43,049.00
Disbursements to Department of Agriculture (Note 3)		<u>(43,049.00)</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 ending December 31, 2008		<u><u>\$ -</u></u>

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

TREASURER
 CLARION COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,906	\$ 28,942.00
Senior citizen	1,550	5,890.00
Lifetime	<u>139</u>	<u>4,210.00</u>
Totals (Note 2)	<u><u>6,595</u></u>	39,042.00
Disbursements to Department of Agriculture (Note 3)		<u>(39,042.00)</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 ending December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

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 2006 through 2009 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license year 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license years 2006 and 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 2009 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. County Officer Serving During Examination Period

Theresa M. Snyder served as Treasurer during the hunting license period July 1, 2006 to June 30, 2010 and during the fishing and dog license period January 1, 2006 to December 31, 2009.

TREASURER
CLARION COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

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

Our examination disclosed that receipts were not always deposited on the same day as collected. Of 25 receipts tested, 24 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 ten days.

Good internal accounting controls require that all monies collected are deposited intact at the bank on the same day as collected.

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

This condition existed because the Treasurer's Office failed to establish and implement an adequate system of internal controls over receipts.

This finding was cited in our last three examination periods, the most recent ending December 31, 2005.

Recommendation

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

Management's Response

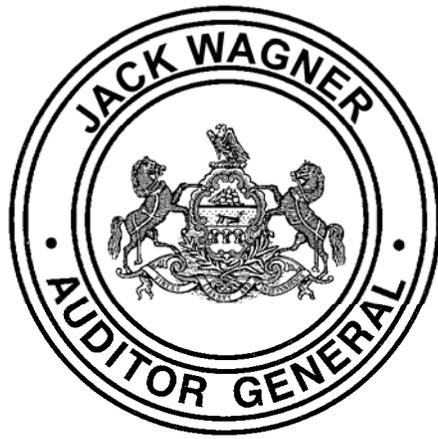
The Treasurer's responded as follows:

The cash drawer is locked in the safe at night. The bank closes before we do.
The deposits are made intact at earliest convenience.

Auditor's Conclusion

This is a recurring finding. We again strongly recommend that the office comply with our recommendation.

Collections not being deposited in the bank for up to ten days could lead to funds being lost or misappropriated.



TREASURER
CLARION COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Susan L. West
Director
Bureau of Dog Law Enforcement
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Theresa M. Snyder Treasurer

The Honorable Donna Oberlander Chairwoman of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.