



TREASURER

CUMBERLAND COUNTY

AUDIT REPORT OF LICENSE SALES

HUNTING - JULY 1, 2001 TO JUNE 30, 2005

FISHING AND DOG - JANUARY 1, 2002 TO DECEMBER 31, 2005



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## Independent Auditor's Report

The Honorable John C. Gross II  
Treasurer  
Cumberland County  
Carlisle, PA 17013

We have audited the accompanying statements of receipts and disbursements – cash basis of the Treasurer, Cumberland County, Pennsylvania (County Officer), for the license years identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*. These financial statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statements were prepared using accounting practices prescribed by the licensing agencies, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statements present only the Commonwealth portion of cash receipts and disbursements and are not intended to present fairly the financial position and results of operations of the County Officer, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Treasurer, as of the end of the license years identified on the contents page, the changes in its financial position, or, where applicable, its cash flows for the period then ended.

In our opinion, the financial statements referred to above present fairly, 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 years identified on the contents page, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2006, on our consideration of the County Officer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

June 28, 2006

JACK WAGNER  
Auditor General

TREASURER  
CUMBERLAND COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING JUNE 30, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	261	\$ 19.00	\$ 4,959.00
Junior	19	5.00	95.00
Junior combination	15	8.00	120.00
Senior	52	12.00	624.00
Replacements	5	5.00	25.00
Nonresident			
Adult	6	100.00	600.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Archery			
Resident	108	15.00	1,620.00
Nonresident	1	25.00	25.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	83	10.00	830.00
Antlerless deer			
Resident	8,636	5.00	43,180.00
Resident landowners	7	5.00	35.00
Nonresident	52	25.00	1,300.00
Armed forces	43	5.00	215.00
Disabled veterans	10	5.00	50.00
Replacements	10	5.00	50.00
Furtaker			
Adult	20	19.00	380.00
Junior	1	5.00	5.00
Senior	1	12.00	12.00
Migratory			
Resident	99	2.00	198.00
Bear			
Resident	49	15.00	735.00
Nonresident	2	35.00	70.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>9,485</u>		<u>55,238.00</u>
Disbursements to Game Commission (Note 3)			(55,104.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(139.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(5.00)
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2002			<u>\$ (5.00)</u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	210	\$ 19.00	\$ 3,990.00
Junior	15	5.00	75.00
Junior combination	14	8.00	112.00
Senior	38	12.00	456.00
Replacements	13	5.00	65.00
Nonresident			
Adult	9	100.00	900.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Archery			
Resident	88	15.00	1,320.00
Nonresident	1	25.00	25.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	70	10.00	700.00
Nonresident	3	20.00	60.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	10,359	5.00	51,795.00
Resident landowners	6	5.00	30.00
Nonresident	44	25.00	1,100.00
Armed forces	44	5.00	220.00
Disabled veterans	10	5.00	50.00
Replacements	12	5.00	60.00
Furtaker			
Adult	14	19.00	266.00
Junior	1	5.00	5.00
Senior	1	12.00	12.00
Migratory			
Resident	86	2.00	172.00
Nonresident	3	5.00	15.00
Bear			
Resident	42	15.00	630.00
Totals (Note 2)	<u>11,089</u>		<u>62,213.00</u>
Disbursements to Game Commission (Note 3)			(62,084.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(129.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2003			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.



TREASURER  
CUMBERLAND COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	187	\$ 19.00	\$ 3,553.00
Junior	9	5.00	45.00
Junior combination	9	8.00	72.00
Senior	28	12.00	336.00
Replacements	5	5.00	25.00
Nonresident			
Adult	5	100.00	500.00
Seven day	1	30.00	30.00
Archery			
Resident	80	15.00	1,200.00
Nonresident	1	25.00	25.00
Muzzleloaders			
Resident	76	10.00	760.00
Antlerless deer			
Resident	11,266	5.00	56,330.00
Resident landowners	9	5.00	45.00
Nonresident	138	25.00	3,450.00
Armed forces	59	5.00	295.00
Disabled veterans	13	5.00	65.00
Replacements	19	5.00	95.00
Furtaker			
Adult	14	19.00	266.00
Junior	1	5.00	5.00
Migratory			
Resident	67	2.00	134.00
Bear			
Resident	43	15.00	645.00
Nonresident	1	35.00	35.00
Totals (Note 2)	<u>12,031</u>		<u>67,911.00</u>
Disbursements to Game Commission (Note 3)			(67,796.00)
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)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2004			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	172	\$ 19.00	\$ 3,268.00
Junior	14	5.00	70.00
Junior combination	6	8.00	48.00
Senior	29	12.00	348.00
Replacements	5	5.00	25.00
Military	18	1.00	18.00
Nonresident			
Adult	5	100.00	500.00
Junior combination	1	50.00	50.00
Seven day	3	30.00	90.00
Archery			
Resident	72	15.00	1,080.00
Nonresident	2	25.00	50.00
Muzzleloaders			
Resident	75	10.00	750.00
Antlerless deer			
Resident	13,353	5.00	66,765.00
Resident landowners	5	5.00	25.00
Nonresident	197	25.00	4,925.00
Armed forces	60	5.00	300.00
Disabled veterans	19	5.00	95.00
Replacements	15	5.00	75.00
Furtaker			
Adult	11	19.00	209.00
Senior	1	12.00	12.00
Migratory			
Resident	65	2.00	130.00
Bear			
Resident	42	15.00	630.00
Nonresident	3	35.00	105.00
Totals (Note 2)	<u>14,173</u>		<u>79,568.00</u>
Disbursements to Game Commission (Note 3)			(79,442.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(126.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2005			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	98	\$ 16.25	\$ 1,592.50
Replacements	2	4.25	8.50
Nonresident	4	34.25	137.00
Tourist			
Three day	2	14.25	28.50
Lifetime	129	15.25	1,967.25
Replacements	10	4.25	42.50
Trout/Salmon Stamp	<u>215</u>	5.00	<u>1,075.00</u>
Totals (Note 2)	<u><u>460</u></u>		4,851.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,851.25)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license year ending December 31, 2002			<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	75	\$ 16.25	\$ 1,218.75
Replacements	1	4.25	4.25
Nonresident	2	34.25	68.50
Tourist			
Three day	3	14.25	42.75
Lifetime	141	15.25	2,150.25
Replacements	10	4.25	42.50
Trout/Salmon Stamp	<u>215</u>	5.00	<u>1,075.00</u>
Totals (Note 2)	<u><u>447</u></u>		4,602.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,602.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license year ending December 31, 2003			<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	73	\$ 16.25	\$ 1,186.25
Nonresident	3	34.25	102.75
Tourist Three day	8	14.25	114.00
Lifetime	156	15.25	2,379.00
Replacements	8	4.25	34.00
Trout/Salmon Stamp	<u>229</u>	5.00	<u>1,145.00</u>
Totals (Note 2)	<u><u>477</u></u>		4,961.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,961.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license year ending December 31, 2004			<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	66	\$ 21.00	\$ 1,386.00
Senior resident	1	10.00	10.00
Nonresident	1	51.00	51.00
Lifetime	101	50.00	5,050.00
Replacements	8	4.25	34.00
Trout/Salmon Stamp	143	8.00	1,144.00
Lake Erie	1	8.00	8.00
Lake Erie/Trout Combo	<u>12</u>	14.00	<u>168.00</u>
Totals (Note 2)	<u><u>333</u></u>		7,851.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,851.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license year ending December 31, 2005			<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
 CUMBERLAND COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND  
 DISBURSEMENTS – CASH BASIS  
 LICENSE YEAR ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,261	\$ 67,255.00
Senior citizen	2,545	8,667.00
Lifetime	751	22,580.00
Duplicate	<u>30</u>	<u>150.00</u>
Totals (Note 2)	<u><u>15,587</u></u>	98,652.00
Disbursements to Department of Agriculture (Note 3)		<u>(98,652.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2002		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
 CUMBERLAND COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND  
 DISBURSEMENTS – CASH BASIS  
 LICENSE YEAR ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,422	\$ 67,776.00
Senior citizen	2,578	8,714.00
Lifetime	678	20,790.00
Duplicate	<u>18</u>	<u>90.00</u>
Totals (Note 2)	<u><u>15,696</u></u>	97,370.00
Disbursements to Department of Agriculture (Note 3)		<u>(97,370.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2003		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.



TREASURER  
 CUMBERLAND COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND  
 DISBURSEMENTS – CASH BASIS  
 LICENSE YEAR ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,445	\$ 51,709.00
Senior citizen	2,130	7,102.00
Lifetime	838	25,420.00
Duplicate	<u>35</u>	<u>175.00</u>
Totals (Note 2)	<u><u>12,448</u></u>	84,406.00
Disbursements to Department of Agriculture (Note 3)		<u>(84,406.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2004		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND  
DISBURSEMENTS – CASH BASIS  
LICENSE YEAR ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	14,068	\$ 76,516.00
Senior citizen	2,840	9,416.00
Lifetime	912	28,110.00
Duplicate	<u>17</u>	<u>85.00</u>
Totals (Note 2)	<u><u>17,837</u></u>	114,127.00
Disbursements to Department of Agriculture (Note 3)		<u>(114,127.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2005		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER  
CUMBERLAND COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND  
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements were prepared in accordance with the requirements of the licensing agencies. These financial statements are not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

The following schedule identifies the licensing agencies and the respective reporting years:

License Type	Licensing Agency	License Year
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

Basis Of Accounting

The financial statements were prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures were recognized when paid.

Audit Requirement

The financial presentation has been prepared in accordance with Title 72 P.S. Section 401 (d) of *The Fiscal Code*, which requires the Department of the Auditor General to audit the accounts of all agents charged with assessing, appraising, or collecting license fees and to determine whether all monies collected have been remitted to the licensing agencies. A statement of assets and liabilities was not a required part of the financial presentation because of the limited reporting scope by the Treasurer. Therefore, a statement of assets and liabilities was not audited and is not a part of this report.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

TREASURER  
CUMBERLAND COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND  
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

3. Disbursements

License proceeds are remitted to the various licensing agencies with 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 Audit Period

John C. Gross II served as Treasurer during the hunting license years July 1, 2001 to June 30, 2005 and during the fishing and dog license years January 1, 2002 to December 31, 2005.

Report On Compliance And On  
Internal Control Over Financial Reporting

The Honorable John C. Gross II  
Treasurer  
Cumberland County  
Carlisle, PA 17013

We have audited the statements of receipts and disbursements – cash basis of the Treasurer, Cumberland County, Pennsylvania (County Officer), for the license years identified in the contents page, and have issued our report thereon dated June 28, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County Officer’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officer’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be

Report On Compliance And On  
Internal Control Over Financial Reporting (Continued)

material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.

June 28, 2006

JACK WAGNER  
Auditor General

TREASURER  
CUMBERLAND COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND  
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

This report was initially distributed to:

The Honorable Dennis C. Wolff  
Secretary  
Department of Agriculture

Ms. Mary DeLutis  
Comptroller  
Department of Agriculture

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

Mr. Vernon R. Ross  
Executive Director  
Pennsylvania Game Commission

Treasurer  
Cumberland County  
1 Courthouse Square  
Carlisle, PA 17013

The Honorable John C. Gross II

Treasurer

The Honorable Alfred Whitcomb

Controller

The Honorable Bruce Barclay

Chairman of the Board

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).