



TREASURER

JUNIATA COUNTY

AUDIT REPORT OF LICENSE SALES

HUNTING - JULY 1, 2001 TO JUNE 30, 2005

FISHING AND DOG - JANUARY 1, 2002 TO DECEMBER 31, 2004

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Independent Auditor's Report

The Honorable Lori Whistler
Treasurer
Juniata County
Mifflintown, PA 17059

We have audited the accompanying statements of receipts and disbursements – cash basis of the Treasurer, Juniata 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 County Officer, 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 January 18, 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.

January 18, 2006

JACK WAGNER
Auditor General

TREASURER
 JUNIATA 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	542	\$ 19.00	\$ 10,298.00
Junior	66	5.00	330.00
Junior combination	33	8.00	264.00
Senior	77	12.00	924.00
Replacements	9	5.00	45.00
Nonresident			
Adult	17	100.00	1,700.00
Seven day	6	30.00	180.00
Archery			
Resident	175	15.00	2,625.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	114	10.00	1,140.00
Nonresident	1	20.00	20.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	5,446	5.00	27,230.00
Resident landowners	25	5.00	125.00
Armed forces	11	5.00	55.00
Disabled veterans	1	5.00	5.00
Replacements	16	5.00	80.00
Furtaker			
Adult	19	19.00	361.00
Senior	1	12.00	12.00
Migratory			
Resident	57	2.00	114.00
Nonresident	2	5.00	10.00
Bear			
Resident	80	15.00	1,200.00
Nonresident	5	35.00	175.00
Totals (Note 2)	<u>6,706</u>		<u>46,908.00</u>
Disbursements to Game Commission (Note 3)			(46,779.00)
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			-
Adjusted balance due Game Commission (County) for license year ending June 30, 2002			<u>\$ -</u>

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

TREASURER
 JUNIATA 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	515	\$ 19.00	\$ 9,785.00
Junior	59	5.00	295.00
Junior combination	40	8.00	320.00
Senior	69	12.00	828.00
Replacements	5	5.00	25.00
Nonresident			
Adult	11	100.00	1,100.00
Seven day	8	30.00	240.00
Archery			
Resident	152	15.00	2,280.00
Nonresident	2	25.00	50.00
Muzzleloaders			
Resident	121	10.00	1,210.00
Antlerless deer			
Resident	6,799	5.00	33,995.00
Resident landowners	25	5.00	125.00
Nonresident landowners	52	25.00	1,300.00
Armed forces	9	5.00	45.00
Disabled veterans	4	5.00	20.00
Replacements	3	5.00	15.00
Furtaker			
Adult	18	19.00	342.00
Senior	2	12.00	24.00
Migratory			
Resident	57	2.00	114.00
Bear			
Resident	88	15.00	1,320.00
Nonresident	2	35.00	70.00
Totals (Note 2)	<u>8,041</u>		<u>53,503.00</u>
Disbursements to Game Commission (Note 3)			(53,370.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(138.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(5.00)
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for license year ending June 30, 2003			<u>\$ (5.00)</u>

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

TREASURER
 JUNIATA 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	548	\$ 19.00	\$ 10,412.00
Junior	58	5.00	290.00
Junior combination	46	8.00	368.00
Senior	74	12.00	888.00
Replacements	6	5.00	30.00
Nonresident			
Adult	6	100.00	600.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Replacements	1	5.00	5.00
Archery			
Resident	175	15.00	2,625.00
Nonresident	1	25.00	25.00
Muzzleloaders			
Resident	168	10.00	1,680.00
Nonresident	1	20.00	20.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	8,585	5.00	42,925.00
Resident landowners	28	5.00	140.00
Nonresident landowners	1	25.00	25.00
Nonresident	99	25.00	2,475.00
Armed forces	14	5.00	70.00
Disabled veterans	3	5.00	15.00
Replacements	10	5.00	50.00
Furtaker			
Adult	14	19.00	266.00
Senior	4	12.00	48.00
Migratory			
Resident	60	2.00	120.00
Bear			
Resident	99	15.00	1,485.00
Nonresident	2	35.00	70.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>10,008</u>		<u>64,742.00</u>
Disbursements to Game Commission (Note 3)			(64,591.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(151.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for license year ending June 30, 2004			<u>\$ -</u>

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

TREASURER
 JUNIATA 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	538	\$ 19.00	\$ 10,222.00
Junior	60	5.00	300.00
Junior combination	58	8.00	464.00
Senior	76	12.00	912.00
Replacements	11	5.00	55.00
Military	13	1.00	13.00
Nonresident			
Adult	8	100.00	800.00
Junior	1	40.00	40.00
Seven day	5	30.00	150.00
Archery			
Resident	178	15.00	2,670.00
Nonresident	1	25.00	25.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	180	10.00	1,800.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	11,214	5.00	56,070.00
Resident landowners	26	5.00	130.00
Nonresident landowners	115	25.00	2,875.00
Armed forces	14	5.00	70.00
Disabled veterans	3	5.00	15.00
Replacements	6	5.00	30.00
Furtaker			
Adult	18	19.00	342.00
Senior	2	12.00	24.00
Replacements	1	5.00	5.00
Migratory			
Resident	52	2.00	104.00
Bear			
Resident	100	15.00	1,500.00
Nonresident	1	35.00	35.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>12,684</u>		<u>78,666.00</u>
Disbursements to Game Commission (Note 3)			(78,507.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(159.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for license year ending June 30, 2005			<u>\$ -</u>

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

TREASURER
 JUNIATA 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	205	\$ 16.25	\$ 3,331.25
Replacements	2	4.25	8.50
Senior resident	1	3.25	3.25
Nonresident	8	34.25	274.00
Tourist			
Three day	3	14.25	42.75
Seven day	2	29.25	58.50
Lifetime	44	15.25	671.00
Replacements	7	4.25	29.75
Trout/Salmon Stamp	<u>207</u>	5.00	<u>1,035.00</u>
Totals (Note 2)	<u><u>479</u></u>		5,454.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(5,454.00)</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 license year ending December 31, 2002			<u><u>\$ -</u></u>

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

TREASURER
 JUNIATA 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	177	\$ 16.25	\$ 2,876.25
Replacements	1	4.25	4.25
Senior resident	1	3.25	3.25
Nonresident	7	34.25	239.75
Tourist			
Three day	11	14.25	156.75
Lifetime	50	15.25	762.50
Replacements	2	4.25	8.50
Trout/Salmon Stamp	<u>200</u>	5.00	<u>1,000.00</u>
Totals (Note 2)	<u>449</u>		5,051.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(5,051.25)</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 license year ending December 31, 2003			<u>\$ -</u>

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

TREASURER
 JUNIATA 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	193	\$ 16.25	\$ 3,136.25
Replacements	4	4.25	17.00
Senior resident	5	3.25	16.25
Nonresident	14	34.25	479.50
Tourist			
Three day	1	14.25	14.25
Seven day	2	29.25	58.50
Lifetime	48	15.25	732.00
Replacements	4	4.25	17.00
Trout/Salmon Stamp	<u>219</u>	5.00	<u>1,095.00</u>
Totals (Note 2)	<u>490</u>		5,565.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(5,565.75)</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 license year ending December 31, 2004			<u>\$ -</u>

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

TREASURER
 JUNIATA 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	3,818	\$ 22,971.00
Senior citizen	766	2,972.00
Lifetime	44	1,190.00
Duplicate	<u>6</u>	<u>30.00</u>
Totals (Note 2)	<u><u>4,634</u></u>	27,163.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,163.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for license year ending December 31, 2002		<u><u>\$ -</u></u>

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

TREASURER
 JUNIATA 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	3,077	\$ 18,437.00
Senior citizen	711	2,745.00
Lifetime	58	1,630.00
Duplicate	<u>3</u>	<u>15.00</u>
Totals (Note 2)	<u><u>3,849</u></u>	22,827.00
Disbursements to Department of Agriculture (Note 3)		<u>(22,827.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for license year ending December 31, 2003		<u><u>\$ -</u></u>

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

TREASURER
 JUNIATA 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	3,128	\$ 18,881.00
Senior citizen	666	2,599.00
Lifetime	70	2,110.00
Duplicate	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u><u>3,865</u></u>	23,595.00
Disbursements to Department of Agriculture (Note 3)		<u>(23,595.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for license year ending December 31, 2004		<u><u>\$ -</u></u>

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

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

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:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Year</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

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

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

Lori Whistler 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, 2004.

Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable Lori Whistler
Treasurer
Juniata County
Mifflintown, PA 17059

We have audited the statements of receipts and disbursements – cash basis of the Treasurer, Juniata County, Pennsylvania (County Officer), for the license years identified in the contents page, and have issued our report thereon dated January 18, 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.

January 18, 2006

JACK WAGNER
Auditor General

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

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. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Juniata County
Courthouse Annex, Main Street
Mifflintown, PA 17059

The Honorable Lori Whistler

Treasurer

The Honorable Teresa J. O'Neal

Chairwomen 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.