



TREASURER

BRADFORD COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2002 TO JUNE 30, 2006

FISHING AND DOG - JANUARY 1, 2003 TO DECEMBER 31, 2005

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Independent Auditor's Report

The Honorable Becky Clark
Treasurer
Bradford County
Towanda, PA 18848

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Bradford 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*. 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 reported and promptly transmitted. *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 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no matters that are required to be reported under *Government Auditing Standards*.

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.

February 6, 2007

JACK WAGNER
Auditor General

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	404	\$ 19.00	\$ 7,676.00
Junior	54	5.00	270.00
Junior combination	22	8.00	176.00
Senior	73	12.00	876.00
Replacements	27	5.00	135.00
Non-resident			
Adult	104	100.00	10,400.00
Junior	4	40.00	160.00
Junior combination	2	50.00	100.00
Seven day	7	30.00	210.00
Replacements	4	5.00	20.00
Archery			
Resident	107	15.00	1,605.00
Non-resident	27	25.00	675.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	108	10.00	1,080.00
Non-resident	8	20.00	160.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	22,880	5.00	114,400.00
Resident landowners	35	5.00	175.00
Non-resident landowners	2,660	25.00	66,500.00
Non-resident	5	25.00	125.00
Armed forces	62	5.00	310.00
Disabled veterans	21	5.00	105.00
Replacements	48	5.00	240.00
Furtaker			
Adult resident	12	19.00	228.00
Senior resident	3	12.00	36.00
Adult non-resident	3	80.00	240.00
Migratory			
Resident	37	2.00	74.00
Non-resident	5	5.00	25.00
Bear			
Resident	82	15.00	1,230.00
Non-resident	7	35.00	245.00
Totals (Note 2)	<u>26,816</u>		<u>207,501.00</u>
Disbursements to Game Commission (Note 3)			(207,312.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(189.00)</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, 2003			<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	362	\$ 19.00	\$ 6,878.00
Junior	69	5.00	345.00
Junior combination	20	8.00	160.00
Senior	58	12.00	696.00
Replacements	19	5.00	95.00
Non-resident			
Adult	76	100.00	7,600.00
Junior	4	40.00	160.00
Junior combination	1	50.00	50.00
Seven day	3	30.00	90.00
Replacements	6	5.00	30.00
Archery			
Resident	97	15.00	1,455.00
Non-resident	8	25.00	200.00
Muzzleloaders			
Resident	127	10.00	1,270.00
Non-resident	8	20.00	160.00
Replacements	6	5.00	30.00
Antlerless deer			
Resident	20,216	5.00	101,080.00
Resident landowners	42	5.00	210.00
Non-resident landowners	2,011	25.00	50,275.00
Non-resident	6	25.00	150.00
Armed forces	52	5.00	260.00
Disabled veterans	26	5.00	130.00
Replacements	46	5.00	230.00
Furtaker			
Adult resident	12	19.00	228.00
Senior resident	4	12.00	48.00
Adult non-resident	3	80.00	240.00
Migratory			
Resident	35	2.00	70.00
Non-resident	2	5.00	10.00
Bear			
Resident	71	15.00	1,065.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>23,394</u>		<u>173,325.00</u>
Disbursements to Game Commission (Note 3)			(173,157.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(176.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(8.00)
Examination adjustment (Note 5)			<u>9.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2004			<u>\$ 1.00</u>

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

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

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	385	\$ 19.00	\$ 7,315.00
Junior	64	5.00	320.00
Junior combination	23	8.00	184.00
Senior	72	12.00	864.00
Replacements	20	5.00	100.00
Military	27	1.00	27.00
Non-resident			
Adult	72	100.00	7,200.00
Junior	5	40.00	200.00
Junior combination	4	50.00	200.00
Seven day	3	30.00	90.00
Archery			
Resident	92	15.00	1,380.00
Non-resident	9	25.00	225.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	122	10.00	1,220.00
Non-resident	7	20.00	140.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	19,932	5.00	99,660.00
Resident landowners	32	5.00	160.00
Non-resident landowners	2,212	25.00	55,300.00
Non-resident	4	25.00	100.00
Armed forces	46	5.00	230.00
Disabled veterans	25	5.00	125.00
Replacements	16	5.00	80.00
Furtaker			
Adult resident	10	19.00	190.00
Senior resident	2	12.00	24.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	28	2.00	56.00
Non-resident	2	5.00	10.00
Bear			
Resident	75	15.00	1,125.00
Non-resident	5	35.00	175.00
Totals (Note 2)	<u>23,300</u>		<u>176,805.00</u>
Disbursements to Game Commission (Note 3)			(176,619.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(186.00)</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, 2005			<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	361	\$ 19.00	\$ 6,859.00
Junior	65	5.00	325.00
Junior combination	30	8.00	240.00
Senior	43	12.00	516.00
Replacements	12	5.00	60.00
Military	61	1.00	61.00
Non-resident			
Adult	65	100.00	6,500.00
Junior	7	40.00	280.00
Junior combination	1	50.00	50.00
Seven day	5	30.00	150.00
Replacements	8	5.00	40.00
Archery			
Resident	94	15.00	1,410.00
Non-resident	11	25.00	275.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	148	10.00	1,480.00
Non-resident	12	20.00	240.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	16,709	5.00	83,545.00
Resident landowners	34	5.00	170.00
Non-resident landowners	2,377	25.00	59,425.00
Non-resident	5	25.00	125.00
Armed forces	67	5.00	335.00
Disabled veterans	26	5.00	130.00
Replacements	30	5.00	150.00
Furtaker			
Adult resident	19	19.00	361.00
Senior resident	3	12.00	36.00
Adult non-resident	5	80.00	400.00
Migratory			
Resident	39	2.00	78.00
Non-resident	4	5.00	20.00
Bear			
Resident	144	15.00	2,160.00
Non-resident	5	35.00	175.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>20,395</u>		<u>165,621.00</u>
Disbursements to Game Commission (Note 3)			(165,431.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(190.00)</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, 2006			<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	154	\$ 16.25	\$ 2,502.50
Replacements	3	4.25	12.75
Senior resident	2	3.25	6.50
Non-resident	8	34.25	274.00
Tourist			
Three day	4	14.25	57.00
Senior lifetime	111	15.25	1,692.75
Replacements	6	4.25	25.50
Trout/Salmon Stamp	<u>164</u>	5.00	<u>820.00</u>
Totals (Note 2)	<u><u>452</u></u>		5,391.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(5,391.00)</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 ending December 31, 2003			<u><u>\$ -</u></u>

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

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	142	\$ 16.25	\$ 2,307.50
Senior resident	2	3.25	6.50
Non-resident	2	34.25	68.50
Tourist			
Three day	1	14.25	14.25
Seven day	2	29.25	58.50
Senior lifetime	255	15.25	3,888.75
Replacements	9	4.25	38.25
Trout/Salmon Stamp	<u>254</u>	5.00	<u>1,270.00</u>
Totals (Note 2)	<u><u>667</u></u>		7,652.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,652.25)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	116	\$ 21.00	\$ 2,436.00
Replacements	1	4.25	4.25
Senior resident	2	10.00	20.00
One day resident	1	10.00	10.00
Non-resident	3	51.00	153.00
Tourist			
Three day	1	25.00	25.00
Senior lifetime	69	50.00	3,450.00
Replacements	10	4.25	42.50
Lake Erie Stamp	1	8.00	8.00
Lake Erie And Trout/Salmon Combo Stamp	2	14.00	28.00
Trout/Salmon Stamp	99	8.00	792.00
Totals (Note 2)	<u>305</u>		6,968.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,968.75)</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, 2005			<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,608	\$ 49,862.00
Senior citizen	2,605	9,623.00
Lifetime	<u>44</u>	<u>1,310.00</u>
Totals (Note 2)	<u><u>11,257</u></u>	60,795.00
Disbursements to Department of Agriculture (Note 3)		<u>(60,795.00)</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, 2003		<u><u>\$ -</u></u>

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

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,977	\$ 52,445.00
Senior citizen	2,773	10,331.00
Lifetime	65	1,970.00
Duplicates	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u>11,816</u>	64,751.00
Disbursements to Department of Agriculture (Note 3)		<u>(64,751.00)</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, 2004		<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,424	\$49,044.00
Senior citizen	2,625	9,739.00
Lifetime	71	2,330.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u>11,122</u>	61,123.00
Disbursements to Department of Agriculture (Note 3)		<u>(61,123.00)</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, 2005		<u>\$ -</u>

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

TREASURER
BRADFORD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statements of Receipts and Disbursements (Statements) have 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 determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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

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.

TREASURER
BRADFORD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2005

5. Examination Adjustment

During our prior audit, July 1, 1999 to June 30, 2002, we determined that there was a balance due to the Game Commission of \$9.00. This balance due was paid in November 2003.

6. County Officer Serving During Examination Period

Becky Clark served as Treasurer during the hunting license period July 1, 2002 to June 30, 2006 and during the fishing and dog license period January 1, 2003 to December 31, 2005.

TREASURER
BRADFORD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 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. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Bradford County
301 Main Street
Towanda, PA 18848

The Honorable Becky Clark

Treasurer

The Honorable Nancy Schrader

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.