



TREASURER

TIOGA 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 Frank A. Higgins  
Treasurer  
Tioga County  
Wellsboro, PA 16901

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

July 13, 2007

JACK WAGNER  
Auditor General

TREASURER  
TIOGA 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	126	\$ 19.00	\$ 2,394.00
Junior	17	5.00	85.00
Junior combination	5	8.00	40.00
Senior	37	12.00	444.00
Replacements	17	5.00	85.00
Non-resident			
Adult	32	100.00	3,200.00
Junior	1	40.00	40.00
Junior combination	1	50.00	50.00
Seven day	5	30.00	150.00
Replacements	1	5.00	5.00
Archery			
Resident	37	15.00	555.00
Non-resident	7	25.00	175.00
Replacements	4	5.00	20.00
Muzzleloaders			
Resident	39	10.00	390.00
Non-resident	1	20.00	20.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	21,579	5.00	107,895.00
Resident landowners	52	5.00	260.00
Non-resident landowners	1,810	25.00	45,250.00
Non-resident	1	25.00	25.00
Armed forces	66	5.00	330.00
Disabled veterans	15	5.00	75.00
Replacements	39	5.00	195.00
Furtaker			
Adult resident	8	19.00	152.00
Senior resident	1	12.00	12.00
Migratory			
Resident	8	2.00	16.00
Non-resident	2	5.00	10.00
Bear			
Resident	34	15.00	510.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>23,950</u>		<u>162,498.00</u>
Disbursements to Game Commission (Note 3)			(162,409.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(89.00)</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  
TIOGA 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	175	\$ 19.00	\$ 3,325.00
Junior	35	5.00	175.00
Junior combination	7	8.00	56.00
Senior	34	12.00	408.00
Replacements	14	5.00	70.00
Non-resident			
Adult	42	100.00	4,200.00
Junior	5	40.00	200.00
Seven day	10	30.00	300.00
Replacements	3	5.00	15.00
Archery			
Resident	55	15.00	825.00
Non-resident	7	25.00	175.00
Muzzleloaders			
Resident	57	10.00	570.00
Non-resident	5	20.00	100.00
Antlerless deer			
Resident	17,243	5.00	86,215.00
Resident landowners	22	5.00	110.00
Non-resident landowners	1,428	25.00	35,700.00
Non-resident	4	25.00	100.00
Armed forces	61	5.00	305.00
Disabled veterans	16	5.00	80.00
Replacements	26	5.00	130.00
Furtaker			
Adult resident	10	19.00	190.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	20	2.00	40.00
Non-resident	1	5.00	5.00
Bear			
Resident	44	15.00	660.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>19,328</u>		<u>134,116.00</u>
Disbursements to Game Commission (Note 3)			(134,016.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(100.00)</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, 2004			<u>\$ -</u>

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

TREASURER  
TIOGA 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	85	\$ 19.00	\$ 1,615.00
Junior	23	5.00	115.00
Junior combination	9	8.00	72.00
Senior	32	12.00	384.00
Replacements	13	5.00	65.00
Military	36	1.00	36.00
Non-resident			
Adult	26	100.00	2,600.00
Junior	3	40.00	120.00
Seven day	5	30.00	150.00
Replacements	3	5.00	15.00
Archery			
Resident	41	15.00	615.00
Non-resident	6	25.00	150.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	44	10.00	440.00
Non-resident	2	20.00	40.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	18,657	5.00	93,285.00
Resident landowners	18	5.00	90.00
Non-resident landowners	1,830	25.00	45,750.00
Non-resident	4	25.00	100.00
Armed forces	47	5.00	235.00
Disabled veterans	17	5.00	85.00
Replacements	18	5.00	90.00
Furtaker			
Adult resident	13	19.00	247.00
Migratory			
Resident	15	2.00	30.00
Bear			
Resident	51	15.00	765.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>21,002</u>		<u>147,174.00</u>
Disbursements to Game Commission (Note 3)			(147,076.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(98.00)</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  
TIOGA 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	84	\$ 19.00	\$ 1,596.00
Junior	12	5.00	60.00
Junior combination	7	8.00	56.00
Senior	19	12.00	228.00
Replacements	8	5.00	40.00
Military	40	1.00	40.00
Non-resident			
Adult	27	100.00	2,700.00
Junior	2	40.00	80.00
Seven day	1	30.00	30.00
Replacements	3	5.00	15.00
Archery			
Resident	37	15.00	555.00
Non-resident	5	25.00	125.00
Muzzleloaders			
Resident	35	10.00	350.00
Non-resident	1	20.00	20.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	14,720	5.00	73,600.00
Resident landowners	19	5.00	95.00
Non-resident landowners	1,122	25.00	28,050.00
Non-resident	4	25.00	100.00
Armed forces	54	5.00	270.00
Disabled veterans	22	5.00	110.00
Replacements	20	5.00	100.00
Furtaker			
Adult resident	5	19.00	95.00
Migratory			
Resident	13	2.00	26.00
Non-resident	1	5.00	5.00
Bear			
Resident	38	15.00	570.00
Non-resident	2	35.00	70.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>16,303</u>		<u>108,996.00</u>
Disbursements to Game Commission (Note 3)			(108,902.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(94.00)</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, 2006			<u>\$ -</u>

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



TREASURER  
TIOGA 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	64	\$ 16.25	\$ 1,040.00
Replacements	2	4.25	8.50
Senior resident	1	3.25	3.25
Non-resident	17	34.25	582.25
Replacements	1	4.25	4.25
Tourist			
Three day	15	14.25	213.75
Senior lifetime	120	15.25	1,830.00
Replacements	9	4.25	38.25
Trout/Salmon Stamp	<u>185</u>	5.00	<u>925.00</u>
Totals (Note 2)	<u><u>414</u></u>		4,645.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,663.25)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			(18.00)
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2003			<u><u>\$ (18.00)</u></u>

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

TREASURER  
TIOGA 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	65	\$ 16.25	\$ 1,056.25
Replacements	1	4.25	4.25
Senior resident	2	3.25	6.50
Non-resident	9	34.25	308.25
Tourist			
Three day	10	14.25	142.50
Seven day	1	29.25	29.25
Replacements	1	4.25	4.25
Senior lifetime	130	15.25	1,982.50
Replacements	5	4.25	21.25
Trout/Salmon Stamp	<u>189</u>	5.00	<u>945.00</u>
Totals (Note 2)	<u><u>413</u></u>		4,500.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,482.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			18.00
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2004			<u><u>\$ 18.00</u></u>

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

TREASURER  
TIOGA 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	39	\$ 21.00	\$ 819.00
Senior resident	3	10.00	30.00
One day resident	1	10.00	10.00
Non-resident	4	51.00	204.00
Tourist			
Three day	7	25.00	175.00
Seven day	2	33.00	66.00
Senior lifetime	86	50.00	4,300.00
Replacements	6	4.25	25.50
Lake Erie And Trout/Salmon Combo Stamp	4	14.00	56.00
Trout/Salmon Stamp	<u>119</u>	8.00	<u>952.00</u>
Totals (Note 2)	<u>271</u>		6,637.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,637.50)</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  
TIOGA 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	5,926	\$ 34,120.00
Senior citizen	1,466	5,302.00
Lifetime	28	830.00
Duplicates	<u>3</u>	<u>15.00</u>
Totals (Note 2)	<u>7,423</u>	40,267.00
Disbursements to Department of Agriculture (Note 3)		<u>(40,267.00)</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>

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

TREASURER  
TIOGA 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	5,410	\$ 31,146.00
Senior citizen	1,409	5,057.00
Lifetime	43	1,310.00
Duplicates	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u>6,863</u>	37,518.00
Disbursements to Department of Agriculture (Note 3)		<u>(37,518.00)</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  
TIOGA 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	5,158	\$ 29,602.00
Senior citizen	1,456	5,236.00
Lifetime	49	1,490.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>6,665</u></u>	36,338.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,338.00)</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>\$ -</u></u>

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

TREASURER  
TIOGA 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 Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d), 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.

TREASURER  
TIOGA 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

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

Frank A. Higgins 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  
TIOGA 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  
Tioga County  
118 Main Street  
Wellsboro, PA 16901

The Honorable Frank A. Higgins

Treasurer

The Honorable M. Sue Vogler

Chairperson 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](http://www.auditorgen.state.pa.us).