



TREASURER

BERKS COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2007 TO DECEMBER 31, 2010

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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 Nelson H. Long
Treasurer
Berks County
Reading, PA 19601

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

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 internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

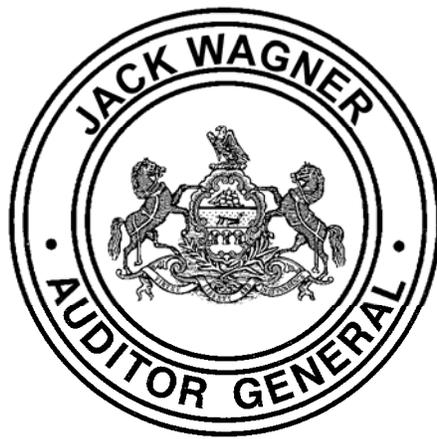
Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other 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.

March 7, 2012

JACK WAGNER
Auditor General



TREASURER
 BERKS 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	102	\$ 1,938.00
Junior	1	5.00
Junior combination	2	16.00
Senior	7	84.00
Military	21	21.00
Non-resident		
Adult	2	200.00
Archery - Resident and Non-resident	59	885.00
Muzzleloaders - Resident and Non-resident	45	450.00
Antlerless deer		
Resident	22,975	114,875.00
Resident landowners	3	15.00
Non-resident	216	5,400.00
Armed forces	34	170.00
Disabled veterans	19	95.00
Furtaker		
Adult resident	8	152.00
Migratory - Resident and Non-resident	39	78.00
Bear - Resident and Non-resident	29	435.00
Replacements	32	160.00
Totals (Note 2)	<u>23,594</u>	<u>124,979.00</u>
Disbursements to Game Commission (Note 3)		(124,923.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(43.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		13.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007		<u>\$ 13.00</u>

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

TREASURER
 BERKS 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	102	\$ 1,938.00
Junior	5	25.00
Junior combination	1	8.00
Senior	8	96.00
Military	26	26.00
Non-resident		
Adult	2	200.00
Archery - Resident and Non-resident	65	985.00
Muzzleloaders - Resident and Non-resident	43	430.00
Antlerless deer		
Resident	23,801	119,005.00
Resident landowners	2	10.00
Non-resident	285	7,125.00
Armed forces	24	120.00
Disabled veterans	18	90.00
Furtaker		
Adult resident	10	190.00
Migratory - Resident and Non-resident	37	74.00
Bear - Resident and Non-resident	32	500.00
Replacements	24	120.00
Totals (Note 2)	<u>24,485</u>	130,942.00
Disbursements to Game Commission (Note 3)		(130,900.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(42.00)</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
 BERKS 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	90	\$ 1,710.00
Junior combination	3	24.00
Senior	7	84.00
Military	21	21.00
Non-resident		
Adult	1	100.00
Archery - Resident and Non-resident	56	850.00
Muzzleloaders - Resident and Non-resident	31	310.00
Antlerless deer		
Resident	24,976	124,880.00
Resident landowners	2	10.00
Non-resident	289	7,225.00
Armed forces	21	105.00
Disabled veterans	13	65.00
Furtaker		
Adult resident	8	152.00
Migratory - Resident and Non-resident	31	65.00
Bear - Resident and Non-resident	30	450.00
Replacements	17	85.00
Totals (Note 2)	<u>25,596</u>	136,136.00
Disbursements to Game Commission (Note 3)		(136,093.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(46.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(3.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ (3.00)</u>

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

TREASURER
 BERKS 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	105	\$ 2,068.50
Landowner	1	3.70
Junior combination	6	52.20
Senior	9	114.30
Senior Lifetime Combo	1	100.70
Military	40	68.00
Reserves	1	1.70
Spring Turkey	5	103.50
Mentored Youth	3	5.10
Non-resident		
Adult	2	201.40
Seven day	1	30.70
Archery - Resident and Non-resident	84	1,318.80
Muzzleloaders - Resident and Non-resident	41	448.70
Antlerless deer		
Resident	28,887	164,655.90
Resident landowners	1	5.70
Non-resident	107	2,749.90
Armed forces	48	273.60
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	46	127.20
Bear - Resident and Non-resident	51	800.70
DMAP - Resident and Non-resident	4	38.80
Replacements	107	609.90
Totals (Note 2)	<u>29,594</u>	<u>174,219.80</u>
Disbursements to Game Commission (Note 3)		(174,165.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(54.00)</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, 2010		<u>\$ -</u>

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

TREASURER
 BERKS 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	107	\$ 2,247.00
Senior resident	3	30.00
National Guard/Armed Forces	16	16.00
Non-resident	1	51.00
Senior lifetime	186	9,300.00
Lifetime Upgrade Card	131	655.00
Replacements	16	68.00
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	5	70.00
Trout/Salmon Stamp	<u>278</u>	<u>2,224.00</u>
Totals (Note 2)	<u><u>744</u></u>	14,669.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(14,669.00)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER
 BERKS 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	77	\$ 1,661.10
Replacements	1	5.70
Senior resident	8	85.60
National Guard/Armed Forces	10	16.30
Replacements	1	5.70
Non-resident	3	155.10
Senior lifetime	63	3,182.20
Lifetime Upgrade Card	69	382.80
Replacements	6	32.75
Lake Erie And Trout/Salmon Combo Stamp	2	28.00
Trout/Salmon Stamp	<u>118</u>	<u>1,009.10</u>
Totals (Note 2)	<u><u>358</u></u>	6,564.35
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,562.65)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.70
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<u><u>\$ 1.70</u></u>

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

TREASURER
 BERKS 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	88	\$ 1,909.60
Replacements	2	11.40
Senior resident	3	32.10
National Guard/Armed Forces	11	18.70
Replacements	1	5.70
Prisoner of War		
Senior Lifetime	1	1.70
Non-resident	1	51.70
Senior lifetime	28	1,419.60
Lifetime Upgrade Card	34	227.80
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>87</u>	<u>756.90</u>
Totals (Note 2)	<u><u>266</u></u>	4,528.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,529.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(1.70)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2009		<u><u>\$ (1.70)</u></u>

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

TREASURER
 BERKS COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	82	\$ 1,779.40
Replacements	2	11.40
Senior resident	3	32.10
National Guard/Armed Forces	19	32.30
Non-resident	1	51.70
Tourist		
Seven day	2	67.40
Senior lifetime	19	963.30
Lifetime Upgrade Card	23	154.10
Replacements	9	51.30
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>100</u>	<u>870.00</u>
Totals (Note 2)	<u><u>264</u></u>	4,071.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,071.80)</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, 2010		<u><u>\$ -</u></u>

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

TREASURER
 BERKS 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	27,789	\$ 154,459.00
Senior citizen	4,786	16,486.00
Lifetime	<u>1,509</u>	<u>46,040.00</u>
Totals (Note 2)	<u><u>34,084</u></u>	216,985.00
Disbursements to Department of Agriculture (Note 3)		<u>(216,985.00)</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
 BERKS 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	27,672	\$ 153,398.00
Senior citizen	4,775	16,409.00
Lifetime	<u>1,512</u>	<u>46,510.00</u>
Totals (Note 2)	<u><u>33,959</u></u>	216,317.00
Disbursements to Department of Agriculture (Note 3)		<u>(216,317.00)</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
 BERKS COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	23,299	\$ 130,313.00
Senior citizen	4,750	16,376.00
Lifetime	<u>1,562</u>	<u>47,640.00</u>
Totals (Note 2)	<u><u>29,611</u></u>	194,329.00
Disbursements to Department of Agriculture (Note 3)		<u>(194,329.00)</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
 BERKS COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	24,026	\$ 133,970.00
Senior citizen	4,698	16,058.00
Lifetime	<u>1,514</u>	<u>45,690.00</u>
Totals (Note 2)	<u><u>30,238</u></u>	195,718.00
Disbursements to Department of Agriculture (Note 3)		<u>(195,718.00)</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, 2010		<u><u>\$ -</u></u>

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

TREASURER
 BERKS 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, 2007 TO DECEMBER 31, 2010

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 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 and 2009 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of paper fishing licenses for license year 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 2010 were remitted weekly through an electronic funds transfer program.

TREASURER
BERKS 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, 2007 TO DECEMBER 31, 2010

3. Disbursements (Continued)

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

Nelson H. Long 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, 2007 to December 31, 2010.

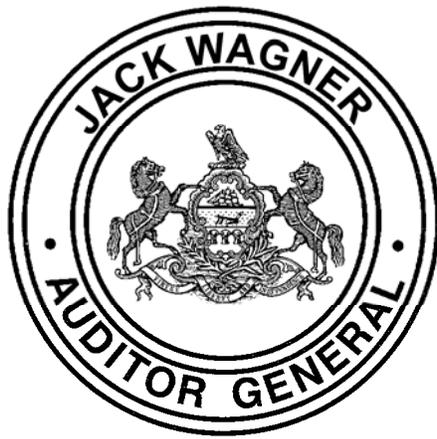
TREASURER
BERKS COUNTY
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2010

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that the office provide for greater segregation of duties within the office.

During our current examination, we noted that the office complied with our recommendation.



TREASURER
BERKS 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, 2007 TO DECEMBER 31, 2010

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Lynn M. Diehl
Director
Dog Law Enforcement Office
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Nelson H. Long	Treasurer
The Honorable Sandy Graffius	Controller
The Honorable Mark C. Scott	Chairman 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.