



TREASURER

BRADFORD COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2009

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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 Rebecca 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, 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*.

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.

### Independent Auditor's Report (Continued)

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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statements:

- Failure To Utilize Individual User ID's.

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 the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency described above is a material weakness.

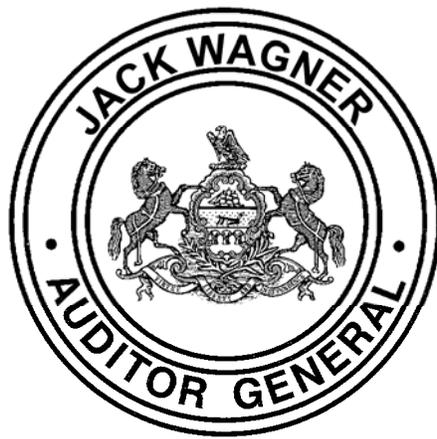
Independent Auditor's Report (Continued)

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.

December 7, 2010

JACK WAGNER  
Auditor General



TREASURER  
BRADFORD 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	269	\$ 5,111.00
Junior	52	260.00
Junior combination	19	152.00
Senior	45	540.00
Replacements	10	50.00
Military	63	63.00
Non-resident		
Adult	62	6,200.00
Junior	4	160.00
Seven day	5	150.00
Replacements	3	15.00
Archery		
Resident	72	1,080.00
Non-resident	6	150.00
Replacements	1	5.00
Muzzleloaders		
Resident	105	1,050.00
Non-resident	10	200.00
Antlerless deer		
Resident	16,794	83,970.00
Resident landowners	34	170.00
Non-resident	1,451	36,275.00
Non-resident landowners	7	175.00
Armed forces	63	315.00
Disabled veterans	30	150.00
Replacements	18	90.00
Furtaker		
Adult resident	14	266.00
Senior resident	2	24.00
Adult non-resident	2	160.00
Migratory		
Resident	25	50.00
Non-resident	1	5.00
Bear		
Resident	116	1,740.00
Non-resident	4	140.00
Totals (Note 2)	<u>19,287</u>	138,716.00
Disbursements to Game Commission (Note 3)		(138,100.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(199.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		417.00
Examination adjustments (Note 5)		<u>(441.00)</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007		<u>\$ (24.00)</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, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	273	\$ 5,187.00
Junior	31	155.00
Junior combination	22	176.00
Senior	38	456.00
Replacements	6	30.00
Military	54	54.00
Non-resident		
Adult	51	5,100.00
Junior	7	280.00
Junior combination	2	100.00
Seven day	3	90.00
Replacements	1	5.00
Archery		
Resident	86	1,290.00
Non-resident	12	300.00
Replacements	1	5.00
Muzzleloaders		
Resident	132	1,320.00
Non-resident	6	120.00
Replacements	1	5.00
Antlerless deer		
Resident	16,843	84,215.00
Resident landowners	34	170.00
Non-resident	1,391	34,775.00
Non-resident landowners	7	175.00
Armed forces	50	250.00
Disabled veterans	32	160.00
Replacements	19	95.00
Furtaker		
Adult resident	14	266.00
Senior resident	3	36.00
Adult non-resident	3	240.00
Migratory		
Resident	34	68.00
Non-resident	4	20.00
Bear		
Resident	120	1,800.00
Non-resident	7	245.00
Replacements	1	5.00
Totals (Note 2)	<u>19,288</u>	<u>137,193.00</u>
Disbursements to Game Commission (Note 3)		(136,989.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(204.00)</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  
BRADFORD 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	228	\$ 4,332.00
Junior	29	145.00
Junior combination	15	120.00
Senior	48	576.00
Military	73	73.00
Non-resident		
Adult	47	4,700.00
Junior	2	80.00
Seven day	1	30.00
Archery		
Resident	62	930.00
Non-resident	3	75.00
Muzzleloaders		
Resident	105	1,050.00
Non-resident	7	140.00
Antlerless deer		
Resident	16,695	83,475.00
Resident landowners	30	150.00
Non-resident	1,361	34,025.00
Non-resident landowners	5	125.00
Armed forces	71	355.00
Disabled veterans	29	145.00
Furtaker		
Adult resident	10	190.00
Junior resident	1	5.00
Senior resident	3	36.00
Adult non-resident	1	80.00
Migratory		
Resident	31	62.00
Non-resident	3	15.00
Bear		
Resident	101	1,515.00
Non-resident	3	105.00
Replacements	58	290.00
Totals (Note 2)	<u>19,022</u>	132,824.00
Disbursements to Game Commission (Note 3)		(132,603.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(187.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		34.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ 34.00</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, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	202	\$ 3,923.40
Junior	8	45.60
Junior combination	17	141.90
Senior	27	335.90
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	22	1,115.40
Senior Lifetime Upgrade Combo	1	50.70
Military	67	117.90
Spring Turkey	6	124.20
Mentored Youth	7	11.90
Non-resident		
Adult	34	3,043.80
Seven day	2	61.40
Spring Turkey	1	40.70
Archery		
Resident	85	1,324.50
Non-resident	8	185.60
Muzzleloaders		
Resident	78	829.60
Non-resident	5	103.50
Antlerless deer		
Resident	14,592	83,237.10
Resident landowners	25	142.50
Non-resident	1,639	41,968.00
Non-resident landowners	1	25.70
Armed forces	71	404.70
Disabled veterans	32	182.40
Elk		
Antlered	4	42.80
Other	3	32.10
Bobcat	9	51.30
Furtaker		
Adult resident	14	261.80
Senior resident	2	25.40
Adult non-resident	1	80.70
Migratory		
Resident	29	78.30
Non-resident	2	11.40
Bear		
Resident	88	1,381.60
Non-resident	2	71.40
Deer management assistance program		
Resident	4	34.80
Totals (Note 2)	<u>17,098</u>	<u>140,495.00</u>
Disbursements to Game Commission (Note 3)		\$ (140,310.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.20)</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, 2010		<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, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	93	\$ 1,953.00
Replacements	1	4.25
Senior resident	5	50.00
One day resident	1	10.00
National Guard/Armed Forces	3	3.00
Non-resident	5	255.00
Tourist		
One day	1	25.00
Three day	10	250.00
Seven day	2	66.00
Senior lifetime	92	4,600.00
Replacements	13	55.25
Lake Erie Stamp	2	16.00
Lake Erie And Trout/Salmon Combo Stamp	5	70.00
Trout/Salmon Stamp	<u>113</u>	<u>904.00</u>
Totals (Note 2)	<u><u>346</u></u>	8,261.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,261.50)</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, 2006		<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, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	107	\$ 2,247.00
Senior resident	7	70.00
National Guard/Armed Forces	3	3.00
Prisoner of War Senior Lifetime	1	1.00
Non-resident	4	204.00
Tourist		
Three day	6	150.00
Seven day	1	33.00
Senior lifetime	79	3,950.00
Replacements	14	59.50
Lake Erie Stamp	2	16.00
Lake Erie And Trout/Salmon Combo Stamp	2	28.00
Trout/Salmon Stamp	<u>112</u>	<u>896.00</u>
Totals (Note 2)	<u><u>338</u></u>	7,657.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,657.50)</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, 2007		<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, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	97	\$ 2,078.30
Senior resident	6	63.50
National Guard/Armed Forces	2	3.40
Non-resident	2	103.40
Tourist		
One day	1	25.70
Senior lifetime	77	3,891.30
Replacements	9	51.30
Donations for the Fish and Boat Commission		2.00
Lake Erie Stamp	2	16.70
Lake Erie And Trout/Salmon Combo Stamp	6	86.10
Trout/Salmon Stamp	<u>99</u>	<u>843.80</u>
Totals (Note 2)	<u><u>301</u></u>	7,165.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,165.50)</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, 2008		<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, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	104	\$ 2,256.80
Replacements	2	11.40
Senior resident	3	32.10
One day resident	2	21.40
National Guard/Armed Forces	8	13.60
Replacements	1	5.70
Non-resident	3	155.10
Replacements	1	5.70
Senior lifetime	28	1,419.60
Replacements	16	79.80
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	<u>72</u>	<u>626.40</u>
Totals (Note 2)	<u><u>247</u></u>	4,718.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,718.50)</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, 2009		<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, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,429	\$ 49,065.00
Senior citizen	2,803	10,337.00
Lifetime	106	3,220.00
Totals (Note 2)	<u>11,338</u>	<u>62,622.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(62,622.00)</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, 2006		<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, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,379	\$ 42,709.00
Senior citizen	2,597	9,563.00
Lifetime	137	4,150.00
Totals (Note 2)	<u>10,113</u>	56,422.00
Disbursements to Department of Agriculture (Note 3)		<u>(56,422.00)</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>

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, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,302	\$ 48,404.00
Senior citizen	2,845	10,521.00
Lifetime	111	3,400.00
Totals (Note 2)	<u>11,258</u>	<u>62,325.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(62,325.00)</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>

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, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,199	\$ 47,687.00
Senior citizen	2,941	10,849.00
Lifetime	174	5,190.00
Totals (Note 2)	<u>11,314</u>	63,726.00
Disbursements to Department of Agriculture (Note 3)		<u>(63,726.00)</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>

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, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

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 2005 through 2007 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 years 2006 and 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 2009 were remitted weekly through an electronic funds transfer program.

TREASURER  
BRADFORD 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, 2006 TO DECEMBER 31, 2009

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. Examination Adjustments – Hunt License Year Ending June 30, 2007

There were immaterial adjustments to various licenses reported on the August 2006 transmittal that resulted in a balance due to the Game Commission totaling \$8.00.

An adjustment was made to the September 2006 monthly report as a result of the Game Commission reflecting a balance due of \$450 based on the Treasurer's office not listing 90 antlerless deer license numbers on the back of the monthly report to the Game Commission. Although the office did not list the license numbers, they did report the correct amount of licenses sold.

During our prior examination we determined that there was a balance due of \$1. This balance due was paid to the Game Commission in April 2007.

The net effect of these adjustments is \$441.

6. County Officer Serving During Examination Period

Rebecca Clark 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, 2006 to December 31, 2009.

TREASURER  
BRADFORD COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

Finding - Failure To Utilize Individual User ID's

During our examination, we noted that one User ID was utilized by multiple employees when processing transactions in the computer system.

This condition existed because the office failed to establish and implement an adequate system of internal controls over the computer system.

Good internal controls ensure that each employee utilizes his/her own individual password when entering transactions in the computer system. When the terminal is not in use, the employee should log off the system. Employee passwords should never be shared among other employees.

Without this control, there is no audit trail on who created a specific transaction. Consequently, accountability of who entered the transaction is lost.

Recommendation

We recommend that the county office adhere to a good system of internal accounting controls by requiring each employee to have their own individual password. Additionally, when the terminal is not in use, employees should log off of the system.

Management's Response

The County Officer responded as follows:

Please note that I (Becky Clark, Bradford County Treasurer) did not realize that my office needed to create a password for each individual user when entering transactions using the ALS [Treasurer's computer] system. When the system was set up, we were never informed that we needed to create separate passwords. In fact we were asked what we wanted our password to be, and ALS was okay with using just one password. Also the size of my office is one deputy, two clerks and myself. We all work in the same open office together, so the chances of any mishandling of funds is minimal. Because we balance out every day, it is very easy to determine who handled a transaction on any given date. Because of the volume of licenses we issue, it would be very inhibitive for each employee to log off after each transaction. The ALS system is very slow, and when you have people lined up at the counter who have been waiting patiently for their license, it would be very time consuming to log on and off after each transaction. I feel it's

TREASURER  
BRADFORD COUNTY  
FINDING AND RECOMMENDATION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

Finding - Failure To Utilize Individual User ID's (Continued)

Management's Response (Continued)

our job to wait on each customer as quickly and efficiently as possible. This not only sheds a good light on the Treasurers' office, but the Game and Fish Commission as well.

Auditor's Conclusion

As stated above, without individual User ID's there is no audit trail of who created a specific transaction. Consequently, accountability of who entered the transaction is lost. Without identifying the employee who entered the transaction, the potential for funds to be lost or misappropriated increases significantly.

TREASURER  
BRADFORD 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, 2006 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Ms. Susan L. West  
Director  
Bureau of Dog Law Enforcement  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

The Honorable Rebecca Clark

Treasurer

The Honorable Mark W. Smith

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