



**TREASURER  
FOREST COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2008 TO JUNE 30, 2012  
FISHING AND DOG  
JANUARY 1, 2008 TO DECEMBER 31, 2011**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



Commonwealth of Pennsylvania  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Pamela F. Millin  
Treasurer  
Forest County  
Tionesta, PA 16353

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

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

May 8, 2013

**EUGENE A. DEPASQUALE**  
Auditor General

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TREASURER  
FOREST COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	96	\$ 1,824.00
Junior	5	25.00
Junior combination	9	72.00
Senior	22	264.00
Senior Lifetime Combo	2	200.00
Military	5	5.00
Non-resident		
Adult	19	1,900.00
Junior	2	80.00
Seven day	7	210.00
Archery - Resident and Non-resident	32	490.00
Muzzleloaders - Resident and Non-resident	58	620.00
Antlerless deer		
Resident landowners	4,985	24,925.00
Non-resident	1	25.00
Armed forces	9	45.00
Disabled veterans	8	40.00
Furtaker		
Adult resident	7	133.00
Migratory - Resident and Non-resident	17	37.00
Bear - Resident and Non-resident	55	925.00
Replacements	15	75.00
Totals (Note 2)	<u>5,354</u>	<u>31,895.00</u>
Disbursements to Game Commission (Note 3)		(31,775.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.00)</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 July 1, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	115	\$ 2,265.50
Landowner	2	7.40
Junior combination	14	121.80
Senior	18	228.60
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	2	101.40
Military	12	20.40
Spring Turkey	3	62.10
Mentored Youth	6	10.20
Non-resident		
Adult	12	1,208.40
Seven day	5	153.50
Archery - Resident and Non-resident	56	889.20
Muzzleloaders - Resident and Non-resident	59	641.30
Antlerless deer		
Resident	4,719	26,898.30
Resident landowners	9	51.30
Non-resident	134	3,443.80
Non-resident landowners	1	25.70
Armed forces	13	74.10
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	7	74.90
Bobcat	6	34.20
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	19	54.30
Bear - Resident and Non-resident	64	1,044.80
DMAP - Resident and Non-resident	21	203.70
Replacements	10	57.00
Totals (Note 2)	<u>5,331</u>	<u>38,476.70</u>
Disbursements to Game Commission (Note 3)		(38,338.70)
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)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	103	\$ 2,029.10
Junior	1	5.70
Landowner	2	7.40
Junior combination	10	87.00
Senior	15	190.50
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	2	101.40
Military	7	11.90
Spring Turkey	4	82.80
Mentored Youth	3	5.10
Non-resident		
Adult	10	1,007.00
Junior combination	1	50.70
Seven day	3	92.10
Archery - Resident and Non-resident	38	606.60
Muzzleloaders - Resident and Non-resident	44	480.80
Antlerless deer		
Resident	4,310	24,567.00
Resident landowners	21	119.70
Non-resident	56	1,439.20
Armed forces	12	68.40
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	4	42.80
Bobcat	12	68.40
Fisher	8	45.60
Furtaker		
Adult resident	9	177.30
Migratory - Resident and Non-resident	31	92.70
Bear - Resident and Non-resident	64	1,024.80
DMAP - Resident and Non-resident	39	403.30
Replacements	25	142.50
Totals (Note 2)	<u>4,850</u>	<u>33,606.00</u>
Disbursements to Game Commission (Note 3)		(33,478.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.00)</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 July 1, 2010 to June 30, 2011		<u>\$ -</u>

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



TREASURER  
FOREST COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	114	\$2,245.80
Junior	2	11.40
Landowner	4	14.80
Junior combination	14	121.80
Senior	12	152.40
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	6	304.20
Military	9	15.30
Reserves	1	1.70
Spring Turkey	2	41.40
Mentored Youth	3	5.10
Non-resident		
Adult	19	1,913.30
Seven day	2	61.40
Archery - Resident and Non-resident	63	999.10
Muzzleloaders - Resident and Non-resident	51	555.70
Antlerless deer		
Resident	4,641	26,453.70
Resident landowners	13	74.10
Non-resident	281	7,221.70
Non-resident landowners	3	77.10
Armed forces	13	74.10
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	6	64.20
Bobcat	9	51.30
Fisher	6	34.20
Furtaker		
Adult resident	12	236.40
Migratory - Resident and Non-resident	31	95.70
Bear - Resident and Non-resident	58	950.60
DMAP - Resident and Non-resident	74	742.80
Replacements	32	182.40
Totals (Note 2)	<u>5,496</u>	<u>43,167.20</u>
Disbursements to Game Commission (Note 3)		(43,046.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.60)</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 July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	33	\$ 709.80
Replacements	3	17.10
Senior resident	1	10.70
National Guard/Armed Forces	2	3.40
Non-resident	4	206.10
Tourist		
Three day	6	154.20
Senior lifetime	19	961.20
Lifetime Upgrade Card	4	22.80
Replacements	2	11.40
Lake Erie Stamp	6	51.50
Lake Erie And Trout/Salmon Combo Stamp	22	317.10
Trout/Salmon Stamp	25	216.10
Totals (Note 2)	<u>127</u>	2,681.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,681.40)</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 January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	35	\$ 759.50
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	4	6.80
Non-resident	1	51.70
Tourist		
One day	2	51.40
Three day	6	154.20
Seven day	1	33.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	14	93.80
Replacements	9	51.30
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	24	352.80
Trout/Salmon Stamp	28	243.60
	<hr/>	<hr/>
Totals (Note 2)	<u>155</u>	2,957.50
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,957.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	36	\$ 781.20
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	5	8.50
Non-resident	4	206.80
Tourist		
Three day	1	25.70
Senior lifetime	9	456.30
Lifetime Upgrade Card	3	20.10
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	19	279.30
Trout/Salmon Stamp	31	269.70
Totals (Note 2)	<u>120</u>	2,152.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,152.00)</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 January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	39	\$ 846.30
Replacements	1	5.70
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces	1	1.70
Non-resident	5	258.50
Tourist		
Three day	1	25.70
Senior lifetime	13	659.10
Lifetime Upgrade Card	3	20.10
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
Trout/Salmon Stamp	<u>23</u>	<u>200.10</u>
Totals (Note 2)	<u><u>118</u></u>	2,428.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,428.60)</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 January 1, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

TREASURER  
FOREST COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	739	\$ 4,399.00
Senior citizen	406	1,554.00
Lifetime	33	980.00
Totals (Note 2)	<u>1,178</u>	6,933.00
Disbursements to Department of Agriculture (Note 3)		<u>(6,933.00)</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 January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER  
FOREST COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	652	\$ 3,846.00
Senior citizen	380	1,440.00
Lifetime	46	1,320.00
Totals (Note 2)	<u>1,078</u>	6,606.00
Disbursements to Department of Agriculture (Note 3)		<u>(6,606.00)</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 January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER  
 FOREST COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	685	\$ 4,057.00
Senior citizen	366	1,340.00
Lifetime	35	1,070.00
Totals (Note 2)	<u>1,086</u>	6,467.00
Disbursements to Department of Agriculture (Note 3)		<u>(6,467.00)</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 January 1, 2010 to December 31, 2010		<u>\$ -</u>

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



TREASURER  
FOREST COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	583	\$ 3,417.00
Senior citizen	343	1,283.00
Lifetime	37	1,160.00
Totals (Note 2)	<u>963</u>	5,860.00
Disbursements to Department of Agriculture (Note 3)		<u>(5,865.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(5.00)
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ (5.00)</u>

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

TREASURER  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

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 hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
FOREST COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

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

Pamela F. Millin served as Treasurer during the hunting license period July 1, 2008 to June 30, 2012 and during the fishing and dog license period January 1, 2008 to December 31, 2011.

TREASURER  
FOREST COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

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 Pamela F. Millin                      Treasurer

The Honorable Basil D. Huffman                      Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).