TREASURER

NORTHUMBERLAND COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2005 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2008

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Independent Auditor's Report

The Honorable Ronald Chamberlain
Treasurer
Northumberland County
Sunbury, PA 17801

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

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.

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 11, 2009

JACK WAGNER
Auditor General

JACK WAGNER

AUDITOR GENERAL

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

License Type	Licenses Sold	License Value	Amount Due Game Commission
Resident			
Adult	249	$ 19.00	$ 4,731.00
Junior	26	5.00	130.00
Junior combination	14	8.00	112.00
Senior	51	12.00	612.00
Replacements	4	5.00	20.00
Military	22	1.00	22.00
Non-resident			
Adult	6	100.00	600.00
Seven day	2	30.00	60.00
Archery			
Resident	109	15.00	1,635.00
Muzzleloaders			
Resident	97	10.00	970.00
Antlerless deer			
Resident	10,035	5.00	50,175.00
Resident landowners	14	5.00	70.00
Non-resident	182	25.00	4,550.00
Armed forces	34	5.00	170.00
Disabled veterans	16	5.00	80.00
Replacements	10	5.00	50.00
Furtaker			
Adult resident	13	19.00	247.00
Senior resident	1	12.00	12.00
Migratory			
Resident	44	2.00	88.00
Bear			
Resident	90	15.00	1,350.00
Non-resident	2	35.00	70.00
Replacements	1	5.00	5.00
Totals (Note 2)	11,022		65,759.00
Disbursements to Game Commission (Note 3)			(65,595.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			(164.00)
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			$ -

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

TREASURER
NORTHUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

License Type	Licenses Sold	License Value	Amount Due Game Commission
Resident			
Adult	237	$ 19.00	$ 4,503.00
Junior	24	5.00	120.00
Junior combination	14	8.00	112.00
Senior	45	12.00	540.00
Replacements	3	5.00	15.00
Military	34	1.00	34.00
Non-resident			
Adult	6	100.00	600.00
Archery			
Resident	99	15.00	1,485.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	102	10.00	1,020.00
Antlerless deer			
Resident	10,059	5.00	50,295.00
Resident landowners	17	5.00	85.00
Non-resident	168	25.00	4,200.00
Armed forces	38	5.00	190.00
Disabled veterans	22	5.00	110.00
Replacements	21	5.00	105.00
Furtaker			
Adult resident	11	19.00	209.00
Senior resident	1	12.00	12.00
Migratory			
Resident	39	2.00	78.00
Bear			
Resident	74	15.00	1,110.00
Totals (Note 2)	11,015		64,828.00
Disbursements to Game Commission (Note 3)			(64,646.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			(153.00)
Balance due Game Commission (County) per settled reports (Note 4)			29.00
Examination adjustments (Note 5)			(25.00)
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			$ 4.00

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

TREASURER
NORTHUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2008

License Type	Licenses Sold	License Value	Amount Due Game Commission
Resident			
Adult	260	$ 19.00	$ 4,940.00
Junior	33	5.00	165.00
Junior combination	11	8.00	88.00
Senior	42	12.00	504.00
Replacements	9	5.00	45.00
Military	33	1.00	33.00
Non-resident			
Adult	3	100.00	300.00
Archery			
Resident	96	15.00	1,440.00
Muzzleloaders			
Resident	108	10.00	1,080.00
Antlerless deer			
Resident	10,053	5.00	50,265.00
Resident landowners	16	5.00	80.00
Non-resident	142	25.00	3,550.00
Armed forces	36	5.00	180.00
Disabled veterans	18	5.00	90.00
Replacements	11	5.00	55.00
Furtaker			
Adult resident	11	19.00	209.00
Migratory			
Resident	48	2.00	96.00
Bear			
Resident	98	15.00	1,470.00
Replacements	1	5.00	5.00
Totals (Note 2)	11,029		64,595.00
Disbursements to Game Commission (Note 3)			(65,106.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			(181.00)
Balance due Game Commission (County) per settled reports (Note 4)			(692.00)
Examination adjustments (Note 5)			675.00
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			$ (17.00)

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

TREASURER
NORTHUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	85	$ 1,785.00
Replacements	1	4.25
Senior resident	5	50.00
National Guard/Armed Forces	7	7.00
Senior lifetime	102	5,100.00
Replacements	6	25.50
Lake Erie Stamp	7	56.00
Lake Erie And Trout/Salmon Combo Stamp	11	154.00
Trout/Salmon Stamp	158	1,264.00
Totals (Note 2)	382	8,445.75
Disbursements to Fish and Boat Commission (Note 3)		(8,445.75)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2006		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	99	$ 2,079.00
Replacements	3	12.75
Senior resident	5	50.00
National Guard/Armed Forces	6	6.00
Three day	1	25.00
Senior lifetime	83	4,150.00
Lifetime Upgrade Card	23	115.00
Replacements	9	38.25
Lake Erie Stamp	6	48.00
Lake Erie And Trout/Salmon Combo Stamp	16	224.00
Trout/Salmon Stamp	155	1,240.00
Totals (Note 2)	406	7,988.00
Disbursements to Fish and Boat Commission (Note 3)		(7,988.00)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2008

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	72	$ 1,539.30
Senior resident	2	21.40
National Guard/Armed Forces	6	9.50
Non-resident	1	51.70
Three day	1	25.70
Senior lifetime	65	3,285.00
Lifetime Upgrade Card	18	94.20
Replacements	9	51.30
Lake Erie Stamp	2	16.70
Lake Erie And Trout/Salmon Combo Stamp	3	42.00
Trout/Salmon Stamp	128	1,084.90
Totals (Note 2)	307	6,221.70
Disbursements to Fish and Boat Commission (Note 3)		(6,221.70)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	8,935	$ 51,021.00
Senior citizen	2,521	8,965.00
Lifetime	337	10,080.00
Duplicate	1	5.00
Totals (Note 2)	11,794	70,071.00
Disbursements to Department of Agriculture (Note 3)		(70,071.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	8,073	$ 46,077.00
Senior citizen	2,426	8,646.00
Lifetime	354	10,510.00
Totals (Note 2)	10,853	65,233.00
Disbursements to Department of Agriculture (Note 3)		(65,233.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2008

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	8,111	$ 46,337.00
Senior citizen	2,531	9,063.00
Lifetime	310	9,110.00
Totals (Note 2)	10,952	64,510.00
Disbursements to Department of Agriculture (Note 3)		(64,510.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		$ -

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

TREASURER
NORTHUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

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:

License Type	Licensing Agency	License Period
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 and dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The proceeds from the sale of paper fishing licenses for license years 2006 through 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 and 2008 were remitted weekly through an electronic funds transfer program.

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. It does not reflect adjustments disclosed by our examination. Refer to Note 5.

5. Examination Adjustments

Hunting license period ending June 30, 2007

The amount reflected represents immaterial adjustments to various licenses issued during the license period.

Hunting license period ending June 30, 2008

The amount reflected represents immaterial adjustments to various licenses issued during the license period.

6. County Officer Serving During Examination Period

Ronald Chamberlain served as Treasurer during the hunting license period July 1, 2005 to June 30, 2008 and during the fishing and dog license period January 1, 2006 to December 31, 2008.

JACK WAGNER

AUDITOR GENERAL

TREASURER
NORTHUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Susan L. West
Director
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Northumberland County
Administration Center
399 South Fifth Street
Sunbury, PA 17801

The Honorable Ronald Chamberlain	Treasurer
The Honorable Charles E. Erdman, Jr.	Controller
The Honorable Frank Sawicki	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.