

TREASURER

POTTER COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable Krista M. Miller
Treasurer
Potter County
Coudersport, PA 16915

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

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.

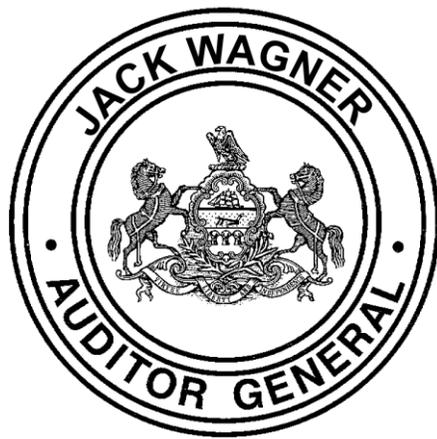
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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 31, 2008

JACK WAGNER
Auditor General



TREASURER
POTTER 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	420	\$ 19.00	\$ 7,980.00
Junior	35	5.00	175.00
Junior combination	51	8.00	408.00
Senior	37	12.00	444.00
Replacements	15	5.00	75.00
Non-resident			
Adult	69	100.00	6,900.00
Junior	5	40.00	200.00
Junior combination	1	50.00	50.00
Seven day	1	30.00	30.00
Replacements	2	5.00	10.00
Archery			
Resident	123	15.00	1,845.00
Non-resident	21	25.00	525.00
Muzzleloaders			
Resident	119	10.00	1,190.00
Non-resident	3	20.00	60.00
Antlerless deer			
Resident landowners	14,341	5.00	71,705.00
Non-resident	1,150	25.00	28,750.00
Non-resident landowners	6	25.00	150.00
Armed forces	40	5.00	200.00
Disabled veterans	5	5.00	25.00
Replacements	22	5.00	110.00
Furtaker			
Adult resident	10	19.00	190.00
Senior resident	3	12.00	36.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	29	2.00	58.00
Non-resident	5	5.00	25.00
Bear			
Resident	129	15.00	1,935.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>16,647</u>		<u>123,266.00</u>
Disbursements to Game Commission (Note 3)			(123,112.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(99.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			55.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2004			<u>\$ 55.00</u>

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

TREASURER
POTTER 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	418	\$ 19.00	\$ 7,942.00
Junior	20	5.00	100.00
Junior combination	47	8.00	376.00
Senior	43	12.00	516.00
Replacements	17	5.00	85.00
Military	24	1.00	24.00
Non-resident			
Adult	50	100.00	5,000.00
Junior	4	40.00	160.00
Junior combination	1	50.00	50.00
Seven day	6	30.00	180.00
Replacements	2	5.00	10.00
Archery			
Resident	145	15.00	2,175.00
Non-resident	13	25.00	325.00
Muzzleloaders			
Resident	112	10.00	1,120.00
Non-resident	6	20.00	120.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	15,308	5.00	76,540.00
Resident landowners	21	5.00	105.00
Non-resident	1,831	25.00	45,775.00
Armed forces	44	5.00	220.00
Disabled veterans	9	5.00	45.00
Replacements	19	5.00	95.00
Furtaker			
Adult resident	19	19.00	361.00
Senior resident	2	12.00	24.00
Adult non-resident	4	80.00	320.00
Replacements	1	5.00	5.00
Migratory			
Resident	33	2.00	66.00
Non-resident	4	5.00	20.00
Bear			
Resident	137	15.00	2,055.00
Non-resident	8	35.00	280.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>18,354</u>		<u>144,124.00</u>
Disbursements to Game Commission (Note 3)			(143,987.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(132.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			5.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ 5.00</u>

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

TREASURER
POTTER 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	500	\$ 19.00	\$ 9,500.00
Junior	31	5.00	155.00
Junior combination	53	8.00	424.00
Senior	57	12.00	684.00
Replacements	12	5.00	60.00
Military	20	1.00	20.00
Non-resident			
Adult	54	100.00	5,400.00
Junior	3	40.00	120.00
Junior combination	1	50.00	50.00
Seven day	7	30.00	210.00
Archery			
Resident	137	15.00	2,055.00
Non-resident	14	25.00	350.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	156	10.00	1,560.00
Non-resident	9	20.00	180.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	11,174	5.00	55,870.00
Resident landowners	23	5.00	115.00
Non-resident	1,395	25.00	34,875.00
Armed forces	37	5.00	185.00
Disabled veterans	11	5.00	55.00
Replacements	17	5.00	85.00
Furtaker			
Adult resident	23	19.00	437.00
Senior resident	2	12.00	24.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	46	2.00	92.00
Bear			
Resident	165	15.00	2,475.00
Non-resident	7	35.00	245.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>13,962</u>		115,341.00
Disbursements to Game Commission (Note 3)			(115,162.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(169.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			10.00
Examination adjustments			-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ 10.00</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	375	\$ 19.00	\$ 7,125.00
Junior	16	5.00	80.00
Junior combination	41	8.00	328.00
Senior	40	12.00	480.00
Replacements	10	5.00	50.00
Military	25	1.00	25.00
Non-resident			
Adult	51	100.00	5,100.00
Junior	2	40.00	80.00
Junior combination	1	50.00	50.00
Seven day	7	30.00	210.00
Replacements	1	5.00	5.00
Archery			
Resident	115	15.00	1,725.00
Non-resident	21	25.00	525.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	124	10.00	1,240.00
Non-resident	5	20.00	100.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	10,650	5.00	53,250.00
Resident landowners	23	5.00	115.00
Non-resident	1,221	25.00	30,525.00
Non-resident landowners	8	25.00	200.00
Armed forces	29	5.00	145.00
Disabled veterans	18	5.00	90.00
Replacements	17	5.00	85.00
Furtaker			
Adult resident	22	19.00	418.00
Senior resident	2	12.00	24.00
Adult non-resident	5	80.00	400.00
Replacements	1	5.00	5.00
Migratory			
Resident	38	2.00	76.00
Bear			
Resident	162	15.00	2,430.00
Non-resident	4	35.00	140.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>13,042</u>		<u>105,066.00</u>
Disbursements to Game Commission (Note 3)			(104,902.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(164.00)</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, 2007			<u>\$ -</u>

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

TREASURER
POTTER 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	129	\$ 16.25	\$ 2,096.25
Replacements	3	4.25	12.75
Non-resident	22	34.25	753.50
Replacements	1	4.25	4.25
Tourist			
Three day	12	14.25	171.00
Senior lifetime	76	15.25	1,159.00
Replacements	6	4.25	25.50
Trout/Salmon Stamp	232	5.00	1,160.00
Totals (Note 2)	481		5,382.25
Disbursements to Fish and Boat Commission (Note 3)			(5,382.25)
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, 2004			\$ -

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

TREASURER
POTTER 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>Fish and Boat Commission</u>
Resident	100	\$ 21.00	\$ 2,100.00
Replacements	1	4.25	4.25
Senior resident	1	10.00	10.00
Non-resident	13	51.00	663.00
Tourist			
Three day	11	25.00	275.00
Seven day	1	33.00	33.00
Senior lifetime	34	50.00	1,700.00
Replacements	7	4.25	29.75
Lake Erie Stamp	8	8.00	64.00
Lake Erie And Trout/Salmon Combo Stamp	21	14.00	294.00
Trout/Salmon Stamp	<u>140</u>	8.00	<u>1,120.00</u>
Totals (Note 2)	<u><u>337</u></u>		6,293.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,293.00)</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, 2005			<u><u>\$ -</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	118	\$ 21.00	\$ 2,478.00
Replacements	1	4.25	4.25
Senior resident	5	10.00	50.00
National Guard/Armed Forces	2	1.00	2.00
Non-resident	12	51.00	612.00
Replacements	1	4.25	4.25
Tourist			
One day	4	25.00	100.00
Three day	10	25.00	250.00
Seven day	1	33.00	33.00
Senior lifetime	43	50.00	2,150.00
Replacements	5	4.25	21.25
Lake Erie Stamp	1	8.00	8.00
Lake Erie And Trout/Salmon Combo Stamp	32	14.00	448.00
Trout/Salmon Stamp	<u>160</u>	8.00	<u>1,280.00</u>
Totals (Note 2)	<u><u>395</u></u>		7,440.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,433.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			7.00
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2006			<u><u>\$ 7.00</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	110	\$ 21.00	\$ 2,310.00
Senior resident	4	10.00	40.00
National Guard/Armed Forces	1	1.00	1.00
Non-resident	8	51.00	408.00
Replacements	1	4.25	4.25
Tourist			
Three day	13	25.00	325.00
Senior lifetime	52	50.00	2,600.00
Lifetime Upgrade Card	21	5.00	105.00
Replacements	3	4.25	12.75
Lake Erie Stamp	3	8.00	24.00
Lake Erie And Trout/Salmon Combo Stamp	28	14.00	392.00
Trout/Salmon Stamp	<u>149</u>	8.00	<u>1,192.00</u>
Totals (Note 2)	<u><u>393</u></u>		7,414.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,421.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			(7.00)
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007			<u><u>\$ (7.00)</u></u>

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

TREASURER
POTTER 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	2,534	\$ 14,560.00
Senior citizen	615	2,223.00
Lifetime	5	160.00
Duplicates	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u><u>3,155</u></u>	16,948.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,948.00)</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>\$ -</u></u>

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

TREASURER
POTTER 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	2,426	\$ 13,884.00
Senior citizen	632	2,260.00
Lifetime	<u>14</u>	<u>450.00</u>
Totals (Note 2)	<u><u>3,072</u></u>	16,594.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,594.00)</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
POTTER 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	2,348	\$ 13,474.00
Senior citizen	664	2,390.00
Lifetime	<u>17</u>	<u>520.00</u>
Totals (Note 2)	<u><u>3,029</u></u>	16,384.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,384.00)</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>\$ -</u></u>

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

TREASURER
POTTER 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	2,336	\$ 13,446.00
Senior citizen	724	2,608.00
Lifetime	<u>13</u>	<u>400.00</u>
Totals (Note 2)	<u><u>3,073</u></u>	16,454.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,454.00)</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
POTTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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 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 the license years 2004 through 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for the license year 2007 were remitted weekly through an electronic funds transfer program.

TREASURER
POTTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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

Krista M. Miller served as Treasurer during the hunting license period July 1, 2003 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2007.

TREASURER
POTTER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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
Potter County
1 East Second Street, Room 22
Coudersport, PA 16915

The Honorable Krista M. Miller

Treasurer

The Honorable Douglas C. Morley

Chairman of the Board of Commissioners

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