

TREASURER

WARREN COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

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

CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2004.....	5
License Period Ending June 30, 2005.....	6
License Period Ending June 30, 2006.....	7
License Period Ending June 30, 2007.....	8
Fishing License Sales:	
License Period Ending December 31, 2004.....	9
License Period Ending December 31, 2005.....	10
License Period Ending December 31, 2006.....	11
License Period Ending December 31, 2007.....	12
Dog License Sales:	
License Period Ending December 31, 2004.....	13
License Period Ending December 31, 2005.....	14
License Period Ending December 31, 2006.....	15
License Period Ending December 31, 2007.....	16
Notes To The Statements Of Receipts And Disbursements	17
Finding And Recommendation:	
Finding - Unissued Hunting Licenses Were Not Available For Examination For The 2003 License Year.....	19
Report Distribution	21

Independent Auditor's Report

The Honorable Nancy Siggins
Treasurer
Warren County
Warren, PA 16365

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

Except as discussed in the fourth paragraph, 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)

As discussed in the Finding and Recommendation section of the examination report, the 2003 license year unsold hunting licenses were not available for the examination. Without these records, we could not perform our standard examination procedures. As a result, the scope of our examination of the Treasurer's Statement for the 2003 hunting license year was limited, and we were unable to satisfy ourselves by other examination procedures.

In our opinion, except for the effects, if any, of the matters noted in the preceding paragraph, 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over the reporting on the Statements:

- Unissued Hunting Licenses Were Not Available For Examination For The 2003 License Year.

Independent Auditor's Report (Continued)

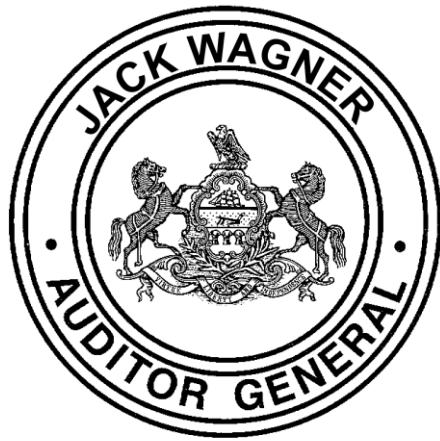
A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control 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. We consider the significant deficiency described above to be a material weakness.

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.

February 17, 2009

JACK WAGNER
Auditor General



TREASURER
WARREN 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	482	\$ 19.00	\$ 9,158.00
Junior	50	5.00	250.00
Junior combination	26	8.00	208.00
Senior	61	12.00	732.00
Replacements	13	5.00	65.00
Non-resident			
Adult	61	100.00	6,100.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Replacements	3	5.00	15.00
Archery			
Resident	135	15.00	2,025.00
Non-resident	16	25.00	400.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	105	10.00	1,050.00
Non-resident	7	20.00	140.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	14,399	5.00	71,995.00
Resident landowners	44	5.00	220.00
Non-resident	1,361	25.00	34,025.00
Armed forces	45	5.00	225.00
Disabled veterans	13	5.00	65.00
Replacements	23	5.00	115.00
Furtaker			
Adult resident	13	19.00	247.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	63	2.00	126.00
Non-resident	1	5.00	5.00
Bear			
Resident	79	15.00	1,185.00
Non-resident	5	35.00	175.00
Totals (Note 2)	<u>17,013</u>		<u>128,733.00</u>
Disbursements to Game Commission (Note 3)			(128,550.15)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(158.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			24.85
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2004			<u>\$ 24.85</u>

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

TREASURER
WARREN 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	410	\$ 19.00	\$ 7,790.00
Junior	53	5.00	265.00
Junior combination	35	8.00	280.00
Senior	49	12.00	588.00
Replacements	11	5.00	55.00
Military	31	1.00	31.00
Non-resident			
Adult	53	100.00	5,300.00
Junior	4	40.00	160.00
Replacements	2	5.00	10.00
Archery			
Resident	121	15.00	1,815.00
Non-resident	12	25.00	300.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	91	10.00	910.00
Non-resident	5	20.00	100.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	13,882	5.00	69,410.00
Resident landowners	44	5.00	220.00
Non-resident	1,195	25.00	29,875.00
Armed forces	46	5.00	230.00
Disabled veterans	11	5.00	55.00
Replacements	9	5.00	45.00
Furtaker			
Adult resident	16	19.00	304.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	43	2.00	86.00
Non-resident	2	5.00	10.00
Bear			
Resident	60	15.00	900.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>16,195</u>		<u>119,029.00</u>
Disbursements to Game Commission (Note 3)			(118,859.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(156.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			14.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ 14.00</u>

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

TREASURER
WARREN 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	329	\$ 19.00	\$ 6,251.00
Junior	36	5.00	180.00
Junior combination	33	8.00	264.00
Senior	50	12.00	600.00
Replacements	13	5.00	65.00
Military	48	1.00	48.00
Non-resident			
Adult	37	100.00	3,700.00
Junior	7	40.00	280.00
Seven day	6	30.00	180.00
Replacements	4	5.00	20.00
Archery			
Resident	94	15.00	1,410.00
Non-resident	11	25.00	275.00
Muzzleloaders			
Resident	80	10.00	800.00
Non-resident	7	20.00	140.00
Antlerless deer			
Resident	10,988	5.00	54,940.00
Resident landowners	52	5.00	260.00
Non-resident	1	25.00	25.00
Armed forces	61	5.00	305.00
Disabled veterans	10	5.00	50.00
Replacements	7	5.00	35.00
Furtaker			
Adult resident	16	19.00	304.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	42	2.00	84.00
Non-resident	3	5.00	15.00
Bear			
Resident	53	15.00	795.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>11,993</u>		<u>71,223.00</u>
Disbursements to Game Commission (Note 3)			(71,082.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(157.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(16.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ (16.00)</u>

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

TREASURER
WARREN 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	329	\$ 19.00	\$ 6,251.00
Junior	55	5.00	275.00
Junior combination	27	8.00	216.00
Senior	37	12.00	444.00
Replacements	8	5.00	40.00
Military	52	1.00	52.00
Non-resident			
Adult	26	100.00	2,600.00
Junior combination	2	50.00	100.00
Seven day	4	30.00	120.00
Replacements	2	5.00	10.00
Archery			
Resident	109	15.00	1,635.00
Non-resident	7	25.00	175.00
Muzzleloaders			
Resident	94	10.00	940.00
Non-resident	10	20.00	200.00
Antlerless deer			
Resident	11,035	5.00	55,175.00
Resident landowners	72	5.00	360.00
Non-resident	17	25.00	425.00
Non-resident landowners	3	25.00	75.00
Armed forces	58	5.00	290.00
Disabled veterans	12	5.00	60.00
Replacements	7	5.00	35.00
Furtaker			
Adult resident	22	19.00	418.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	52	2.00	104.00
Non-resident	3	5.00	15.00
Bear			
Resident	53	15.00	795.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>12,099</u>		<u>70,960.00</u>
Disbursements to Game Commission (Note 3)			(70,803.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(162.00)</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, 2007			<u>\$ (5.00)</u>

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

TREASURER
WARREN 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	167	\$ 16.25	\$ 2,713.75
Senior resident	1	3.25	3.25
Non-resident	12	34.25	411.00
Tourist			
Three day	11	14.25	156.75
Seven day	2	29.25	58.50
Senior lifetime	107	15.25	1,631.75
Replacements	5	4.25	21.25
Trout/Salmon Stamp	<u>290</u>	5.00	<u>1,450.00</u>
Totals (Note 2)	<u><u>595</u></u>		6,446.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,446.25)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
WARREN 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>Amount Due Fish and Boat Commission</u>
Resident	107	\$ 21.00	\$ 2,247.00
Replacements	3	4.25	12.75
Senior resident	4	10.00	40.00
Non-resident	8	51.00	408.00
Tourist			
Three day	10	25.00	250.00
Senior lifetime	65	50.00	3,250.00
Replacements	10	4.25	42.50
Lake Erie Stamp	21	8.00	168.00
Lake Erie And Trout/Salmon Combo Stamp	77	14.00	1,078.00
Trout/Salmon Stamp	<u>116</u>	8.00	<u>928.00</u>
Totals (Note 2)	<u><u>421</u></u>		8,424.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(8,424.25)</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
WARREN 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	113	\$ 21.00	\$ 2,373.00
Replacements	2	4.25	8.50
Senior resident	5	10.00	50.00
National Guard/Armed Forces	5	1.00	5.00
Non-resident	2	51.00	102.00
Tourist			
One day	3	25.00	75.00
Three day	3	25.00	75.00
Seven day	2	33.00	66.00
Senior lifetime	67	50.00	3,350.00
Replacements	10	4.25	42.50
Lake Erie Stamp	8	8.00	64.00
Lake Erie And Trout/Salmon Combo Stamp	69	14.00	966.00
Trout/Salmon Stamp	<u>108</u>	8.00	<u>864.00</u>
Totals (Note 2)	<u><u>397</u></u>		8,041.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(8,041.00)</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, 2006			<u><u>\$ -</u></u>

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

TREASURER
WARREN 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	128	\$ 21.00	\$ 2,688.00
Replacements	4	4.25	17.00
Senior resident	6	10.00	60.00
National Guard/Armed Forces	8	1.00	8.00
Non-resident	4	51.00	204.00
Tourist			
Three day	14	25.00	350.00
Seven day	3	33.00	99.00
Senior lifetime	76	50.00	3,800.00
Lifetime Upgrade Card	1	5.00	5.00
Replacements	11	4.25	46.75
Lake Erie Stamp	18	8.00	144.00
Lake Erie And Trout/Salmon Combo Stamp	104	14.00	1,456.00
Trout/Salmon Stamp	<u>118</u>	8.00	<u>944.00</u>
Totals (Note 2)	<u><u>495</u></u>		9,821.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,821.75)</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
WARREN 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	3,539	\$ 20,679.00
Senior citizen	989	3,705.00
Lifetime	305	9,320.00
Duplicates	11	55.00
	<hr/>	<hr/>
Totals (Note 2)	<u>4,844</u>	33,759.00
Disbursements to Department of Agriculture (Note 3)		<u>(33,741.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		18.00
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2004		<u>\$ 18.00</u>

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

TREASURER
WARREN 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	3,469	\$ 20,203.00
Senior citizen	991	3,695.00
Lifetime	310	9,510.00
Duplicates	10	50.00
	<hr/>	<hr/>
Totals (Note 2)	<u>4,780</u>	33,458.00
Disbursements to Department of Agriculture (Note 3)		<u>(33,450.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		8.00
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2005		<u>\$ 8.00</u>

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

TREASURER
WARREN 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	3,385	\$ 19,833.00
Senior citizen	1,023	3,901.00
Lifetime	388	11,700.00
	<hr/>	<hr/>
Totals (Note 2)	<u>4,796</u>	35,434.00
Disbursements to Department of Agriculture (Note 3)		<hr/> (35,434.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<hr/> \$ - <hr/>

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

TREASURER
WARREN 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	3,278	\$ 19,338.00
Senior citizen	1,089	4,187.00
Lifetime	431	13,070.00
	<hr/>	<hr/>
Totals (Note 2)	<u>4,798</u>	36,595.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,595.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		<hr/> \$ - <hr/>

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

TREASURER
WARREN 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
WARREN 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 Officers Serving During Examination Period

Bonnie Trawik served as Treasurer during the hunting license period July 1, 2003 to December 31, 2003.

Nancy Siggins served as Treasurer during the hunting license period January 1, 2004 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2007.

TREASURER
WARREN COUNTY
FINDING AND RECOMMENDATION
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

Finding - Unissued Hunting Licenses Were Not Available For Examination For The 2003
License Year

Our examination disclosed that unissued hunting licenses for the 2003 license year were not available for verification during our examination.

Good internal accounting controls ensure that all unissued licenses are properly maintained, accounted for, and available for audit.

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

Without a good system of internal controls over unissued license, the potential is increased that collections associated with missing licenses could be misappropriated.

Recommendation

We recommend that the office establish and implement procedures to ensure that all unissued licenses are properly maintained, accounted for, and available for examination.

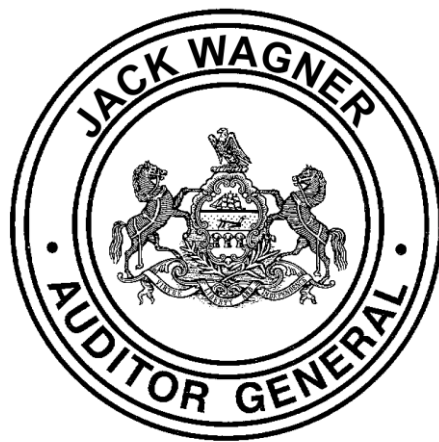
Management's Response

The Treasurer responded as follows:

The Courthouse was under renovation during the summer of 2004 and I was out of my office for three months. I had all my licenses in boxes and was told they were taken to the Warren County Warehouse for "Storage." In my mind, that meant they would be stored until I decided I needed them. Apparently, the Commissioner chose to clean and since my records were just placed on the floor he ordered them destroyed without asking my permission.

Auditor's Conclusion

As stated above, the Treasurer should ensure that all licenses be made available until after they have been subject to examination by the Department of the Auditor General.



TREASURER
WARREN 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
Warren County
Warren County Courthouse
204 Fourth Avenue
Warren, PA 16365

The Honorable Nancy Siggins

Treasurer

The Honorable John E. Eggleston

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.