



**TREASURER  
CENTRE COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2008 TO JUNE 30, 2012  
FISHING AND DOG  
JANUARY 1, 2009 TO DECEMBER 31, 2012**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen

**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Richard A. Fornicola  
Treasurer  
Centre County  
Bellefonte, PA 16823

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

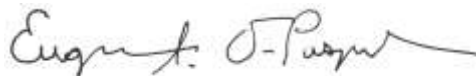
A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control 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.

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.



March 14, 2014

**EUGENE A. DEPASQUALE**  
Auditor General

# CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2008 To June 30, 2009 .....	1
For The License Period July 1, 2009 To June 30, 2010 .....	2
For The License Period July 1, 2010 To June 30, 2011 .....	3
For The License Period July 1, 2011 To June 30, 2012 .....	4

Fishing License Sales:

For The License Period January 1, 2009 To December 31, 2009.....	5
For The License Period January 1, 2010 To December 31, 2010.....	6
For The License Period January 1, 2011 To December 31, 2011.....	7
For The License Period January 1, 2012 To December 31, 2012.....	8

Dog License Sales:

For The License Period January 1, 2009 To December 31, 2009.....	9
For The License Period January 1, 2010 To December 31, 2010.....	10
For The License Period January 1, 2011 To December 31, 2011.....	11
For The License Period January 1, 2012 To December 31, 2012.....	12

Notes To The Statements Of Receipts And Disbursements .....	13
---	----

Comment.....	16
--------------	----

Report Distribution .....	17
---------------------------	----

TREASURER  
CENTRE 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	107	\$ 2,033.00
Junior	8	40.00
Junior combination	7	56.00
Senior	13	156.00
Senior Lifetime Combo	1	100.00
Military	96	96.00
Non-resident		
Adult	5	500.00
Archery - Resident and Non-resident	63	945.00
Muzzleloaders - Resident and Non-resident	69	710.00
Antlerless deer		
Resident	13,492	67,460.00
Resident landowners	23	115.00
Non-resident	240	6,000.00
Non-resident landowners	2	50.00
Armed forces	98	490.00
Disabled veterans	19	95.00
Furtaker		
Adult resident	7	133.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	27	54.00
Bear - Resident and Non-resident	70	1,070.00
Replacements	39	195.00
Totals (Note 2)	<u>14,387</u>	<u>80,310.00</u>
Disbursements to Game Commission (Note 3)		(80,151.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(96.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		63.00
Examination adjustments (Note 5)		<u>(63.00)</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  
CENTRE 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	93	\$ 1,832.10
Junior	8	45.60
Landowner	4	14.80
Junior combination	4	34.80
Senior	13	165.10
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Military	126	214.20
Reserves	16	27.20
Spring Turkey	3	62.10
Mentored Youth	8	13.60
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	92	1,444.40
Muzzleloaders - Resident and Non-resident	90	973.00
Antlerless deer		
Resident	12,346	70,372.20
Resident landowners	21	119.70
Non-resident	198	5,088.60
Non-resident landowners	3	77.10
Armed forces	150	855.00
Disabled veterans	33	188.10
Elk - Antlered and Antlerless	11	117.70
Bobcat	5	28.50
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	36	100.20
Bear - Resident and Non-resident	103	1,737.10
DMAP - Resident and Non-resident	33	320.10
Replacements	69	393.30
Totals (Note 2)	<u>13,496</u>	<u>86,036.20</u>
Disbursements to Game Commission (Note 3)		(85,917.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.30)</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  
CENTRE 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	85	\$ 1,674.50
Junior	10	57.00
Landowner	3	11.10
Junior combination	6	52.20
Senior	9	114.30
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	4	202.80
Military	139	236.30
Reserves	8	13.60
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	100	1,570.00
Muzzleloaders - Resident and Non-resident	67	716.90
Antlerless deer		
Resident	9,344	53,260.80
Resident landowners	39	222.30
Non-resident	78	2,004.60
Armed forces	142	809.40
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	6	64.20
Bobcat	13	74.10
Fisher	4	22.80
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	37	99.90
Bear - Resident and Non-resident	94	1,475.80
DMAP - Resident and Non-resident	16	155.20
Replacements	55	313.50
Totals (Note 2)	<u>10,313</u>	<u>63,952.10</u>
Disbursements to Game Commission (Note 3)		(63,834.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(117.30)</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  
CENTRE 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	130	\$2,561.00
Junior	10	57.00
Landowner	5	18.50
Junior combination	3	26.10
Senior	7	88.90
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	2	101.40
Military	49	83.30
Reserves	1	1.70
Spring Turkey	1	20.70
Mentored Youth	9	15.30
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	70	1,099.00
Muzzleloaders - Resident and Non-resident	48	523.60
Antlerless deer		
Resident	10,797	61,542.90
Resident landowners	21	119.70
Non-resident	123	3,161.10
Non-resident landowners	2	51.40
Armed forces	64	364.80
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	8	85.60
Bobcat	7	39.90
Fisher	2	11.40
Furtaker		
Adult resident	7	137.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	74	1,161.80
DMAP - Resident and Non-resident	21	203.70
Replacements	70	399.00
Totals (Note 2)	<u>11,601</u>	<u>73,005.70</u>
Disbursements to Game Commission (Note 3)		(72,877.70)
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		-
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  
CENTRE 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	52	\$ 1,128.40
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	45	76.50
Replacements	1	5.70
Tourist		
Three day	1	25.70
Senior lifetime	33	1,673.10
Replacements	6	34.20
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
Trout/Salmon Stamp	<u>103</u>	<u>896.10</u>
Totals (Note 2)	<u><u>272</u></u>	4,247.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,247.40)</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, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER  
CENTRE 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	48	\$ 1,041.60
Replacements	1	5.70
Senior resident	2	21.40
One day resident	1	10.70
National Guard/Armed Forces	62	105.40
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	13	659.10
Lifetime Upgrade Card	5	33.50
Replacements	2	11.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	13	191.10
Trout/Salmon Stamp	98	852.60
	<hr/>	<hr/>
Totals (Note 2)	<u>250</u>	3,078.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,078.00)</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, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER  
CENTRE 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	65	\$ 1,410.50
Senior resident	1	10.70
National Guard/Armed Forces	34	57.80
Replacements	1	5.70
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	7	354.90
Lifetime Upgrade Card	7	46.90
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	89	774.30
	<hr/>	<hr/>
Totals (Note 2)	219	2,878.30
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(2,878.30)
		<hr/>
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, 2011 to December 31, 2011		\$ -
		<hr/> <hr/>

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

TREASURER  
CENTRE COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	41	\$ 889.70
Senior resident	1	10.70
National Guard/Armed Forces	12	20.40
Non-resident	1	51.70
Replacements	1	5.70
Tourist		
Three day	5	128.50
Senior lifetime	4	202.80
Lifetime Upgrade Card	14	93.80
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	8	117.60
Trout/Salmon Stamp	50	435.00
	<hr/>	<hr/>
Totals (Note 2)	<u>141</u>	1,981.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,981.70)</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, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER  
CENTRE 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	10,386	\$ 57,782.00
Senior citizen	2,372	8,290.00
Lifetime	608	18,860.00
Totals (Note 2)	<u>13,366</u>	84,932.00
Disbursements to Department of Agriculture (Note 3)		<u>(84,901.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		31.00
Examination adjustments (Note 5)		<u>(31.00)</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  
 CENTRE 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	11,248	\$ 62,640.00
Senior citizen	2,505	8,723.00
Lifetime	688	20,850.00
Totals (Note 2)	<u>14,441</u>	92,213.00
Disbursements to Department of Agriculture (Note 3)		<u>(92,213.00)</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  
CENTRE 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	10,631	\$ 58,911.00
Senior citizen	2,631	9,121.00
Lifetime	697	21,470.00
Totals (Note 2)	<u>13,959</u>	89,502.00
Disbursements to Department of Agriculture (Note 3)		<u>(89,533.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(31.00)
Examination adjustments (Note 5)		<u>31.00</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER  
CENTRE COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,047	\$ 49,793.00
Senior citizen	2,501	8,493.00
Lifetime	733	22,280.00
Totals (Note 2)	<u>12,281</u>	80,566.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,566.00)</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, 2012 to December 31, 2012		<u>\$ -</u>

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



TREASURER  
CENTRE 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, 2009 TO DECEMBER 31, 2012

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 year 2008 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 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
CENTRE 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, 2009 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2009 through 2012 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. It does not reflect adjustments disclosed by our examination.

5. Examination Adjustments

Game Commission

During our audit period July 1, 2008 to June 30, 2012 we determined that there was a balance due to the Commonwealth of \$63.00. This balance due was paid to the Game Commission in the months of July 2008, August 2008, and November 2008.

Department of Agriculture

During our audit period January 1, 2009 to December 31, 2012 we determined that there was a balance due to the Commonwealth of \$31.00 in June of 2009. This balance due was a refund/void for a lifetime dog license sold in April of 2009.

We also determined that there was a balance due to the County of \$31.00 in 2011. First, in January 2011, the office held \$10.00 for the recovery of two voids that were paid to the state. Then, in July of 2011, the office overpaid by \$46.00 for 2 yearly licenses that were converted to lifetime licenses. Lastly, in August of 2011, the office refunded \$5.00 for a yearly license that was converted to a lifetime dog license.

6. Prior Examination Period Balances Due

We noted that there was a prior examination balance due the Commonwealth of \$63.00 which was not paid as of the end of our current examination period.

In addition, we noted that there was a prior examination balance due the County of \$531.00 which was not taken as of the end of our current examination period.

TREASURER  
CENTRE 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, 2009 TO DECEMBER 31, 2012

7. County Officer Serving During Examination Period

Richard A. Fornicola 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, 2009 to December 31, 2012.

TREASURER  
CENTRE COUNTY  
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that the Treasurer's office establish and implement an adequate system of internal controls over the reconciliation of licenses, including reconciling sold, voided, and unsold licenses to licenses received and accounting for all licenses issued to satellite vendors.

During our current examination, we noted that the office complied with our recommendation.

TREASURER  
CENTRE 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, 2009 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Mr. D. Holbrook Duer  
Assistant Counsel  
Governor's Office of General Counsel  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. R. Matthew Hough  
Deputy Executive Director  
Pennsylvania Game Commission

The Honorable Richard A. Fornicola	Treasurer
The Honorable Charles L. Witmer	Controller
The Honorable Steven G. Dershem	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).

5