



**TREASURER
GREENE COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2007 TO JUNE 30, 2010
FISHING AND DOG
JANUARY 1, 2008 TO DECEMBER 31, 2010**

Released April 2013

**COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL**



TREASURER

GREENE COUNTY

EXAMINATION REPORT OF LICENSE SALES

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FISHING AND DOG

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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Cory Grandel
Treasurer
Greene County
Waynesburg, PA 15370

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

As discussed in the Finding and Recommendation section of the examination report, there were missing hunting license and they 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 County Officer's Statements was limited, and we were unable to satisfy ourselves by other examination procedures.

Independent Auditor's Report (Continued)

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:

- Hunting Licenses Were Not Available For Examination.

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.



EUGENE A. DEPASQUALE
Auditor General

July 20, 2012



TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD
 JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	362	\$ 6,878.00
Junior	23	115.00
Junior combination	20	160.00
Senior	65	780.00
Military	27	27.00
Non-resident		
Adult	75	7,500.00
Junior	3	120.00
Junior combination	1	50.00
Seven day	10	300.00
Archery - Resident and Non-resident	162	2,760.00
Muzzleloaders - Resident and Non-resident	89	980.00
Antlerless deer		
Resident	16,894	84,470.00
Resident landowners	4	20.00
Non-resident	526	13,150.00
Armed forces	23	115.00
Disabled veterans	24	120.00
Furtaker		
Adult resident	14	266.00
Senior resident	2	24.00
Adult non-resident	10	800.00
Migratory - Resident and Non-resident	25	56.00
Bear - Resident and Non-resident	41	655.00
Replacements	22	110.00
Totals (Note 2)	<u>18,422</u>	119,456.00
Disbursements to Game Commission (Note 3)		(119,255.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(163.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		38.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2007 to June 30, 2008		<u>\$ 38.00</u>

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

TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	422	\$ 8,018.00
Junior	25	125.00
Junior combination	18	144.00
Senior	68	816.00
Military	25	25.00
Non-resident		
Adult	94	9,400.00
Junior	4	160.00
Junior combination	1	50.00
Seven day	13	390.00
Archery - Resident and Non-resident	154	2,650.00
Muzzleloaders - Resident and Non-resident	89	1,010.00
Antlerless deer		
Resident	16,606	83,030.00
Resident landowners	3	15.00
Non-resident	488	12,200.00
Armed forces	13	65.00
Disabled veterans	26	130.00
Furtaker		
Adult resident	25	475.00
Adult non-resident	9	720.00
Migratory - Resident and Non-resident	24	60.00
Bear - Resident and Non-resident	59	985.00
Replacements	18	90.00
Totals (Note 2)	<u>18,184</u>	120,558.00
Disbursements to Game Commission (Note 3)		(120,408.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(159.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(9.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ (9.00)</u>

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

TREASURER
 GREENE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	383	\$ 7,363.10
Junior	21	119.70
Landowner	10	37.00
Junior combination	21	179.70
Senior	62	780.40
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	16	811.20
Senior Lifetime Upgrade Combo	1	50.70
Military	41	73.70
Reserves	2	3.40
Spring Turkey	3	62.10
Mentored Youth	23	39.10
Non-resident		
Adult	53	5,052.10
Junior	4	162.80
Seven day	4	122.80
Archery - Resident and Non-resident	158	2,610.60
Muzzleloaders - Resident and Non-resident	76	873.20
Antlerless deer		
Resident	12,690	72,464.10
Resident landowners	1	5.70
Non-resident	760	19,514.80
Armed forces	39	222.30
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	5	53.50
Bobcat	6	34.20
Furtaker		
Adult resident	17	334.90
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	19	63.30
Bear - Resident and Non-resident	57	904.90
DMAP - Resident and Non-resident	3	40.50
Totals (Note 2)	<u>14,510</u>	113,374.30
Disbursements to Game Commission (Note 3)		(113,215.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(158.60)</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
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD
 JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	194	\$ 4,186.70
Replacements	7	17.10
Senior resident	11	117.00
National Guard/Armed Forces	10	16.30
Non-resident	17	878.20
Replacements	1	5.70
Tourist		
Three day	4	102.80
Senior lifetime	34	1,716.10
Lifetime Upgrade Card	9	51.30
Replacements	9	49.85
Lake Erie Stamp	7	60.20
Lake Erie And Trout/Salmon Combo Stamp	65	941.50
Trout/Salmon Stamp	138	1,185.20
	<hr/>	<hr/>
Totals (Note 2)	<u>506</u>	9,327.95
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,326.25)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.70
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ 1.70</u>

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

TREASURER
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	145	\$ 3,146.50
Replacements	1	5.70
Senior resident	10	107.00
National Guard/Armed Forces	8	13.60
Non-resident	15	775.50
Replacements	1	5.70
Tourist		
Three day	1	25.70
Senior lifetime	23	1,166.10
Lifetime Upgrade Card	7	46.90
Replacements	3	17.10
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	42	617.40
Trout/Salmon Stamp	105	913.50
	<hr/>	<hr/>
Totals (Note 2)	364	6,866.80
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(6,868.50)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(1.70)
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		\$ (1.70)
		<hr/> <hr/>

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

TREASURER
 GREENE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	100	\$ 2,170.00
Replacements	2	11.40
Senior resident	15	160.50
National Guard/Armed Forces	11	18.70
Non-resident	8	413.60
Tourist		
Three day	1	25.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	4	26.80
Replacements	5	28.50
Donations for the Fish and Boat Commission		-
Lake Erie Stamp	6	52.20
Lake Erie And Trout/Salmon Combo Stamp	29	426.30
Trout/Salmon Stamp	77	669.90
Totals (Note 2)	<u>269</u>	<u>4,561.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,561.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,232	\$ 25,402.00
Senior citizen	1,428	5,558.00
Lifetime	<u>27</u>	<u>900.00</u>
Totals (Note 2)	<u><u>5,687</u></u>	31,860.00
Disbursements to Department of Agriculture (Note 3)		<u>(31,860.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2008 to December 31, 2008		<u><u>\$ -</u></u>

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

TREASURER
 GREENE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	4,042	\$ 24,270.00
Senior citizen	1,308	5,082.00
Lifetime	<u>30</u>	<u>1,120.00</u>
Totals (Note 2)	<u><u>5,380</u></u>	30,472.00
Disbursements to Department of Agriculture (Note 3)		<u>(30,472.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
 GREENE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	5,287	\$ 31,615.00
Senior citizen	1,488	5,832.00
Lifetime	<u>35</u>	<u>1,070.00</u>
Totals (Note 2)	<u><u>6,810</u></u>	38,517.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,517.00)</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>\$ -</u></u>

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

TREASURER
 GREENE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

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 years 2007 and 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 and 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
GREENE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Cory L. Grandel served as Treasurer during the hunting license period July 1, 2007 to June 30, 2010 and during the fishing and dog license period January 1, 2008 to December 31, 2010.



TREASURER
GREENE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

Finding - Hunting Licenses Were Not Available For Examination

Our examination of the office required that all licenses be examined. There were 632 licenses for the Hunting license period July 1, 2007 to June 30, 2008 and 58 licenses for the Hunting license period July 1, 2008 to June 30, 2009 that could not be located and were not available for examination.

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

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

Without a good system of internal controls over licenses, 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 licenses are properly safeguarded, maintained, accounted for, and available for examination.

Management's Response

The Treasurer responded as follows:

This statement is to acknowledge and explain the missing unsold hunting and antlerless deer licenses from July 2007 - June 2008 and the unsold antlerless deer licenses from July 2008 - June 2009. The Greene County Record Room experienced a flood which destroyed many documents in the County Office Building during a period of time when we were reorganizing the room with additional shelving. We relocated the remaining files and documents to a location easily accessible from the treasurer's office for better control of the records. This was done to enhance the preservation, access, and security of the documents.

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendation.

TREASURER
GREENE COUNTY
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office establish and implement an adequate system of internal controls over the bank account.
- That the office provide for greater segregation of duties within the office.

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

TREASURER
GREENE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Lynn M. Diehl
Director
Dog Law Enforcement Office
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Cory L. Grandel	Treasurer
The Honorable David Balint	Controller
The Honorable Charles J. Morris	President/Chairperson 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, 231 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.