

TREASURER

VENANGO COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2008 TO DECEMBER 31, 2010

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**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Deborah H. Sharpe
Treasurer
Venango County
Franklin, PA 16323

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

Independent Auditor's Report (Continued)

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.

May 24, 2012

JACK WAGNER
Auditor General



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	130	\$ 2,470.00
Junior	6	30.00
Junior combination	5	40.00
Senior	25	300.00
Military	42	42.00
Non-resident		
Adult	7	700.00
Archery - Resident and Non-resident	52	820.00
Muzzleloaders - Resident and Non-resident	58	590.00
Antlerless deer		
Resident	11,734	58,670.00
Resident landowners	104	520.00
Non-resident	341	8,525.00
Non-resident landowners	5	125.00
Armed forces	60	300.00
Disabled veterans	23	115.00
Furtaker		
Adult resident	9	171.00
Migratory - Resident and Non-resident	28	56.00
Bear - Resident and Non-resident	25	375.00
Replacements	25	125.00
Totals (Note 2)	<u>12,679</u>	<u>73,974.00</u>
Disbursements to Game Commission (Note 3)		(73,808.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(166.00)</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, 2008		<u>\$ -</u>

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

TREASURER
VENANGO COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	114	\$ 2,166.00
Junior	7	35.00
Junior combination	6	48.00
Senior	20	240.00
Military	32	32.00
Non-resident		
Adult	8	800.00
Archery - Resident and Non-resident	48	760.00
Muzzleloaders - Resident and Non-resident	57	580.00
Antlerless deer		
Resident	11,988	59,940.00
Resident landowners	95	475.00
Non-resident	111	2,775.00
Non-resident landowners	4	100.00
Armed forces	39	195.00
Disabled veterans	22	110.00
Furtaker		
Adult resident	7	133.00
Migratory - Resident and Non-resident	28	59.00
Bear - Resident and Non-resident	29	435.00
Replacements	35	175.00
Totals (Note 2)	<u>12,650</u>	<u>69,058.00</u>
Disbursements to Game Commission (Note 3)		(68,913.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(145.00)</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, 2009		<u>\$ -</u>

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

TREASURER
VENANGO COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	156	\$ 3,073.20
Junior	7	39.90
Landowner	3	11.10
Junior combination	8	69.60
Senior	23	292.10
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	3	152.10
Military	53	90.10
Reserves	3	5.10
Spring Turkey	5	103.50
Mentored Youth	15	25.50
Non-resident		
Adult	7	704.90
Junior	1	40.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	82	1,307.40
Muzzleloaders - Resident and Non-resident	70	749.00
Antlerless deer		
Resident	11,798	67,248.60
Resident landowners	90	513.00
Non-resident	293	7,530.10
Non-resident landowners	3	77.10
Armed forces	68	387.60
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	1	10.70
Furtaker		
Adult resident	5	98.50
Migratory - Resident and Non-resident	26	73.20
Bear - Resident and Non-resident	44	680.80
DMAP - Resident and Non-resident	5	48.50
Replacements	45	256.50
Donations for the Game Commission		1.00
Totals (Note 2)	<u>12,849</u>	84,944.30
Disbursements to Game Commission (Note 3)		(84,791.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(153.30)</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 ending June 30, 2010		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	102	\$ 2,193.80
Replacements	2	11.40
Senior resident	4	42.10
National Guard/Armed Forces	4	6.80
Non-resident	4	206.80
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	60	3,122.95
Lifetime Upgrade Card	74	411.30
Replacements	10	54.10
Lake Erie Stamp	13	113.10
Lake Erie And Trout/Salmon Combo Stamp	63	908.60
Trout/Salmon Stamp	49	422.70
Totals (Note 2)	<u>387</u>	<u>7,545.05</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,545.05)</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, 2008		<u>\$ -</u>

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

TREASURER
VENANGO COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	97	\$ 2,104.90
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	11	18.70
Non-resident	7	361.90
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	44	2,230.80
Lifetime Upgrade Card	40	268.00
Replacements	14	79.80
Lake Erie Stamp	13	113.10
Lake Erie And Trout/Salmon Combo Stamp	55	808.50
Trout/Salmon Stamp	45	391.50
	<hr/>	<hr/>
Totals (Note 2)	<u>335</u>	6,521.50
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(6,521.50)</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 ending December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER
VENANGO COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	101	\$ 2,191.70
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	7	11.90
Non-resident	3	155.10
Tourist		
Seven day	1	33.70
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	23	154.10
Replacements	7	39.90
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	52	764.40
Trout/Salmon Stamp	42	365.40
	<hr/>	<hr/>
Totals (Note 2)	<u>269</u>	5,056.30
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(5,056.30)</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 ending December 31, 2010		<hr/> <u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,162	\$ 36,576
Senior citizen	2,109	8,033
Lifetime	400	12,620
Totals (Note 2)	<u>8,671</u>	57,229
Disbursements to Department of Agriculture (Note 3)		<u>(57,229)</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, 2008		<u>\$ -</u>

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

TREASURER
VENANGO COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,211	\$ 30,707
Senior citizen	2,018	7,618
Lifetime	409	13,450
Totals (Note 2)	<u>7,638</u>	51,775
Disbursements to Department of Agriculture (Note 3)		<u>(51,775)</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, 2009		<u>\$ -</u>

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

TREASURER
VENANGO COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,904	\$ 35,042
Senior citizen	2,104	7,988
Lifetime	375	12,110
Totals (Note 2)	<u>8,383</u>	55,140
Disbursements to Department of Agriculture (Note 3)		<u>(55,140)</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, 2010		<u>\$ -</u>

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

TREASURER
 VENANGO 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
VENANGO 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.

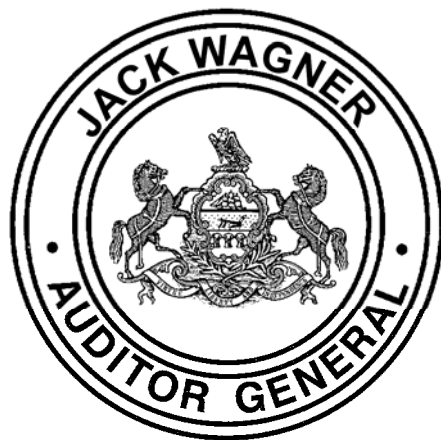
The proceeds from the sale of dog licenses were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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

Deborah H. Sharpe 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
VENANGO 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 Deborah H. Sharpe Treasurer

The Honorable Timothy S. Brooks 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, 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.