

ATTESTATION ENGAGEMENT

Treasurer

Franklin County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2018

Fishing and Dog - January 1, 2014 to
December 31, 2017

July 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable David Secor
Treasurer
Franklin County
Chambersburg, PA 17201

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Franklin 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). The county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statements that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Treasurer, Franklin County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

June 7, 2019

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TREASURER
 FREANKLIN COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	132	\$ 2,600.40
Junior	7	39.90
Landowner	1	3.70
Junior combination	12	104.40
Senior	14	177.80
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	2	101.40
Military	36	61.20
Spring Turkey	6	124.20
Mentored Youth	15	25.50
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	99	1,564.30
Muzzleloaders - Resident and Non-resident	64	684.80
Antlerless deer		
Resident	12,212	69,608.40
Resident landowners	26	148.20
Non-resident	144	3,700.80
Armed forces	48	273.60
Disabled veterans	41	233.70
Elk - Antlered and Antlerless	13	139.10
Bobcat	8	45.60
Fisher	2	11.40
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	51	137.70
Bear - Resident and Non-resident	67	1,051.90
DMAP - Resident and Non-resident	16	155.20
Replacements	57	324.90
Donations for the Game Commission	17	57.60
Totals (Note 2)	<u>13,121</u>	<u>83,580.40</u>
Disbursements to Game Commission (Note 3)		(83,244.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(336.00)</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 July 1, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	126	\$ 2,482.20
Junior	8	45.60
Landowner	2	7.40
Junior combination	6	52.20
Senior	11	139.70
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	34	57.80
Spring Turkey	6	124.20
Mentored Youth	5	8.50
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	90	1,413.00
Muzzleloaders - Resident and Non-resident	59	641.30
Antlerless deer		
Resident	12,256	69,859.20
Resident landowners	23	131.10
Non-resident	134	3,443.80
Armed forces	48	273.60
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	12	128.40
Bobcat	2	11.40
Fisher	1	5.70
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	44	118.80
Bear - Resident and Non-resident	78	1,244.60
DMAP - Resident and Non-resident	9	87.30
Replacements	60	342.00
Donations for the Game Commission	3	11.00
Totals (Note 2)	<u>13,079</u>	<u>82,440.20</u>
Disbursements to Game Commission (Note 3)		(82,130.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(310.00)</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 July 1, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	119	\$ 2,344.30
Junior	10	57.00
Landowner	2	7.40
Junior combination	9	78.30
Senior	10	127.00
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	20	40.00
Spring Turkey	7	144.90
Mentored Youth	7	11.90
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	87	1,365.90
Muzzleloaders - Resident and Non-resident	50	535.00
Antlerless deer		
Resident	13,055	74,413.50
Resident landowners	20	114.00
Non-resident	120	3,084.00
Armed forces	32	182.40
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	8	85.60
Bobcat	2	11.40
Fisher	1	5.70
Federal Duck Stamp	5	136.00
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	52	140.40
Bear - Resident and Non-resident	72	1,130.40
DMAP - Resident and Non-resident	7	67.90
Replacements	42	239.40
Totals (Note 2)	<u>13,809</u>	<u>86,818.80</u>
Disbursements to Game Commission (Note 3)		(86,518.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(300.00)</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 July 1, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	100	\$ 1,990.00
Junior	9	53.10
Landowner	2	7.80
Junior combination	10	89.00
Senior	9	116.10
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	2	101.80
Military	17	41.30
Spring Turkey	10	209.00
Mentored Youth	12	22.80
Non-resident		
Adult	7	706.30
Archery - Resident and Non-resident	88	1,409.20
Muzzleloaders - Resident and Non-resident	42	457.80
Antlerless deer		
Resident	12,852	75,826.80
Resident landowners	22	129.80
Non-resident	126	3,263.40
Armed forces	12	70.80
Disabled veterans	41	241.90
Elk - Antlered and Antlerless	17	185.30
Bobcat	5	29.50
Fisher	1	5.90
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	5	99.50
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	53	153.70
Bear - Resident and Non-resident	65	1,033.50
DMAP - Resident and Non-resident	13	128.70
Replacements	32	188.80
Totals (Note 2)	<u>13,570</u>	<u>87,612.50</u>
Disbursements to Game Commission (Note 3)		(87,336.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(276.00)</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 July 1, 2016 to June 30, 2017		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	104	\$ 2,069.60
Junior	5	29.50
Landowner	2	7.80
Junior combination	8	71.20
Senior	8	103.20
Senior Lifetime Combo	11	1,109.90
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	3	152.70
Military	26	59.40
Spring Turkey	13	271.70
Mentored Youth	8	15.20
Non-resident		
Adult	9	908.10
Archery - Resident and Non-resident	93	1,478.70
Muzzleloaders - Resident and Non-resident	49	534.10
Antlerless deer		
Resident	13,059	77,048.10
Resident landowners	24	141.60
Non-resident	149	3,859.10
Armed forces	20	118.00
Disabled veterans	42	247.80
Elk - Antlered and Antlerless	10	109.00
Bobcat	2	11.80
Fisher	1	5.90
Adult Pheasant	18	466.20
Federal Duck Stamp	3	82.20
Furtaker		
Adult resident	7	139.30
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	52	153.80
Bear - Resident and Non-resident	73	1,160.70
DMAP - Resident and Non-resident	42	415.80
Replacements	49	289.10
Hunting & Trapping Digest	32	160.00
Totals (Note 2)	<u>13,927</u>	<u>91,378.00</u>
Disbursements to Game Commission (Note 3)		(91,094.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(284.00)</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 July 1, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	52	\$ 1,128.40
3 Year Resident	1	63.70
Voluntary Youth	1	1.70
Senior resident	4	42.80
National Guard/Armed Forces	5	8.50
Non-resident	1	51.70
Senior lifetime	18	912.60
Lifetime Upgrade Card	19	203.30
Multi Year Upgrade Card	1	10.70
Replacements	10	28.50
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	77	669.90
3 Year Trout/Salmon	1	24.70
	<hr/>	<hr/>
Totals (Note 2)	<u>193</u>	3,190.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,190.60)</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, 2014 to December 31, 2014		<hr/> <u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	53	\$ 1,097.10
3 Year Resident	3	188.10
Mentored Youth	3	-
Voluntary Youth	5	8.50
Senior resident	3	29.10
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	2	5.40
Tourist - Seven day	1	33.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	14	149.80
Replacements	3	17.10
Lake Erie Stamp	2	12.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	58	504.60
1 Year Trout/Salmon	12	104.40
3 Year Trout/Salmon	3	74.10
Replacements	1	(1.00)
Boat Launch Permit	2	18.70
Angler and Boater Magazine	1	12.70
Annual Fishing Button	28	117.00
Totals (Note 2)	<u>209</u>	<u>2,997.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,997.80)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	53	\$ 1,151.70
Mentored Youth	7	-
Voluntary Youth	4	6.80
Senior resident	5	53.90
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	8	14.20
Non-resident	1	51.70
Tourist - One day	1	25.90
Senior lifetime	15	760.90
Lifetime Upgrade Card	17	182.50
Replacements	1	5.70
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	60	523.80
1 Year Trout/Salmon	12	104.80
5 Year Trout/Salmon	3	122.10
10 Year Trout/Salmon	3	242.10
Boat Launch Permit	2	19.90
Annual Fishing Button	13	52.00
Totals (Note 2)	<u>210</u>	<u>3,356.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,356.80)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	40	\$ 876.00
Mentored Youth	6	-
Replacements	1	5.90
Senior resident	2	21.80
National Guard/Armed Forces	1	1.90
Reduced Disabled Veterans	7	13.30
Senior lifetime	16	904.40
Lifetime Upgrade Card	19	207.10
Replacements	6	35.40
Lake Erie Stamp	3	18.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	46	409.40
1 Year Trout/Salmon	12	106.80
3 Year Trout/Salmon	8	199.20
5 Year Trout/Salmon	5	204.50
10 Year Trout/Salmon	3	242.70
Boat Launch Permit	2	19.90
Annual Fishing Button	10	40.00
Totals (Note 2)	<u>188</u>	<u>3,321.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,321.20)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	16,746	\$ 94,758.00
Senior citizen	4,747	16,545.00
Lifetime	<u>703</u>	<u>20,690.00</u>
Totals (Note 2)	<u>22,196</u>	131,993.00
Disbursements to Department of Agriculture (Note 3)		<u>(131,988.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		5.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ 5.00</u>

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

TREASURER
FRANKLIN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	16,051	\$ 90,707.00
Senior citizen	4,791	16,675.00
Lifetime	<u>772</u>	<u>22,910.00</u>
Totals (Note 2)	<u><u>21,614</u></u>	130,292.00
Disbursements to Department of Agriculture (Note 3)		<u>(130,292.00)</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, 2015 to December 31, 2015		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	16,252	\$ 91,860.00
Senior citizen	4,866	16,910.00
Lifetime	<u>860</u>	<u>26,230.00</u>
Totals (Note 2)	<u><u>21,978</u></u>	135,000.00
Disbursements to Department of Agriculture (Note 3)		<u>(135,000.00)</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, 2016 to December 31, 2016		<u><u>\$ -</u></u>

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

TREASURER
FRANKLIN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,924	\$ 90,266.00
Senior citizen	4,755	16,609.00
Lifetime	911	28,000.00
Totals (Note 2)	<u>21,590</u>	134,875.00
Disbursements to Department of Agriculture (Note 3)		<u>(134,875.00)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
FRANKLIN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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 licenses, sold electronically, for license years 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
FRANKLIN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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

David Secor served as Treasurer during the hunting license period July 1, 2013 to June 30, 2018 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

TREASURER
FRANKLIN COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendation

During our prior examination, we recommended that the office:

- Establish and implement procedures to ensure that all unissued licenses are safeguarded and available for examination.

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

TREASURER
FRANKLIN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable David Secor
Treasurer

The Honorable Harold L. Wissinger
Controller

The Honorable David Keller
Chairperson of the Board of Commissioners

Mr. John Howard
Chief Counsel, Department of Agriculture

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.