

TREASURER

FULTON COUNTY

AUDIT REPORT OF LICENSE SALES

HUNTING - JULY 1, 2001 TO DECEMBER 31, 2003

FISHING AND DOG - JANUARY 1, 2002 TO DECEMBER 31, 2003

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements Of Receipts And Disbursements - Cash Basis:	
Hunting License Sales:	
License Period Ending June 30, 2002.....	3
License Period Ending June 30, 2003.....	4
License Period July 1, 2003 To December 31, 2003	5
Fishing License Sales:	
License Period Ending December 31, 2002.....	6
License Period Ending December 31, 2003.....	7
Dog License Sales:	
License Period Ending December 31, 2002.....	8
License Period Ending December 31, 2003.....	9
Notes To The Financial Statements.....	10
Report On Compliance And On Internal Control Over Financial Reporting	13
Report Distribution	15

Independent Auditor's Report

The Honorable Monica K. Seville
Treasurer
Fulton County
McConnellsburg, PA 17233

We have audited the accompanying statements of receipts and disbursements – cash basis of the Treasurer, Fulton 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*. These financial statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statements were prepared using accounting practices prescribed by the licensing agencies, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statements present only the Commonwealth portion of cash receipts and disbursements and are not intended to present fairly the financial position and results of operations of the County Officer, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County Officer, as of the end of the license period identified on the contents page, the changes in its financial position, or where applicable, its cash flows for the period then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the licensing agencies, for the license period identified on the contents page, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2006, on our consideration of the County Officer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

June 28, 2006

JACK WAGNER
Auditor General

TREASURER
 FULTON COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING JUNE 30, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	339	\$ 19.00	\$ 6,441.00
Junior	23	5.00	115.00
Junior combination	16	8.00	128.00
Senior	81	12.00	972.00
Replacements	9	5.00	45.00
Nonresident			
Adult	31	100.00	3,100.00
Junior	3	40.00	120.00
Junior combination	4	50.00	200.00
Seven day	1	30.00	30.00
Replacements	1	5.00	5.00
Archery			
Resident	86	15.00	1,290.00
Nonresident	2	25.00	50.00
Muzzleloaders			
Resident	70	10.00	700.00
Nonresident	8	20.00	160.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	8,477	5.00	42,385.00
Resident landowners	11	5.00	55.00
Nonresident	480	25.00	12,000.00
Armed forces	13	5.00	65.00
Disabled veterans	10	5.00	50.00
Replacements	27	5.00	135.00
Furtaker			
Adult	8	19.00	152.00
Junior	1	5.00	5.00
Senior	1	12.00	12.00
Replacements	1	5.00	5.00
Migratory			
Resident	18	2.00	36.00
Nonresident	1	5.00	5.00
Bear			
Resident	45	15.00	675.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>9,771</u>		<u>68,956.00</u>
Disbursements to Game Commission (Note 3)			(68,875.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(81.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2002			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	568	\$ 19.00	\$ 10,792.00
Junior	38	5.00	190.00
Junior combination	44	8.00	352.00
Senior	105	12.00	1,260.00
Replacements	8	5.00	40.00
Nonresident			
Adult	27	100.00	2,700.00
Junior combination	3	50.00	150.00
Seven day	1	30.00	30.00
Archery			
Resident	136	15.00	2,040.00
Nonresident	4	25.00	100.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	152	10.00	1,520.00
Nonresident	5	20.00	100.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	10,543	5.00	52,715.00
Resident landowners	12	5.00	60.00
Nonresident	501	25.00	12,525.00
Armed forces	23	5.00	115.00
Disabled veterans	6	5.00	30.00
Replacements	22	5.00	110.00
Furtaker			
Adult	19	19.00	361.00
Senior	4	12.00	48.00
Adult nonresident	1	80.00	80.00
Migratory			
Resident	29	2.00	58.00
Nonresident	2	5.00	10.00
Bear			
Resident	91	15.00	1,365.00
Nonresident	1	35.00	35.00
Totals (Note 2)	<u>12,349</u>		<u>86,806.00</u>
Disbursements to Game Commission (Note 3)			(86,695.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(111.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2003			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
FULTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE PERIOD JULY 1, 2003 TO DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	414	\$ 19.00	\$ 7,866.00
Junior	20	5.00	100.00
Junior combination	26	8.00	208.00
Senior	88	12.00	1,056.00
Replacements	4	5.00	20.00
Nonresident			
Adult	29	100.00	2,900.00
Junior	1	40.00	40.00
Archery			
Resident	92	15.00	1,380.00
Nonresident	6	25.00	150.00
Muzzleloaders			
Resident	122	10.00	1,220.00
Nonresident	7	20.00	140.00
Antlerless deer			
Resident	9,106	5.00	45,530.00
Resident landowners	14	5.00	70.00
Nonresident	355	25.00	8,875.00
Armed forces	17	5.00	85.00
Disabled veterans	7	5.00	35.00
Replacements	8	5.00	40.00
Furtaker			
Adult	16	19.00	304.00
Senior	2	12.00	24.00
Adult nonresident	1	80.00	80.00
Migratory			
Resident	27	2.00	54.00
Nonresident	1	5.00	5.00
Bear			
Resident	66	15.00	990.00
Totals (Note 2)	<u>10,429</u>		<u>71,172.00</u>
Disbursements to Game Commission (Note 3)			(71,054.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(118.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2003 to December 31, 2003			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	178	\$ 16.25	\$ 2,892.50
Replacements	1	4.25	4.25
Senior resident	6	3.25	19.50
Nonresident	9	34.25	308.25
Tourist			
Three day	7	14.25	99.75
Seven day	2	29.25	58.50
Lifetime	23	15.25	350.75
Trout/Salmon Stamp	177	5.00	885.00
	<hr/>		
Totals (Note 2)	<u>403</u>		4,618.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,618.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2002			<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	209	\$ 16.25	\$ 3,396.25
Replacements	1	4.25	4.25
Senior resident	6	3.25	19.50
Nonresident	6	34.25	205.50
Tourist			
Three day	6	14.25	85.50
Lifetime	30	15.25	457.50
Replacements	3	4.25	12.75
Trout/Salmon Stamp	222	5.00	1,110.00
Totals (Note 2)	<u>483</u>		5,291.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(5,291.25)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2003			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,903	\$ 17,939.00
Senior citizen	742	3,024.00
Lifetime	37	1,150.00
Duplicate	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>3,684</u></u>	22,123.00
Disbursements to Department of Agriculture (Note 3)		<u>(22,123.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2002		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE PERIOD ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,463	\$ 14,993.00
Senior citizen	679	2,763.00
Lifetime	30	920.00
Duplicate	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u><u>3,173</u></u>	18,681.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,681.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2003		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
 FULTON COUNTY
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2001 TO DECEMBER 31, 2003 AND
 FOR THE FISHING AND DOG LICENSE PERIOD
 JANUARY 1, 2002 TO DECEMBER 31, 2003

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements were prepared in accordance with the requirements of the licensing agencies. These financial statements are not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

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.

Basis Of Accounting

The financial statements were prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures were recognized when paid.

Audit Requirement

The financial presentation has been prepared in accordance with Title 72 P.S. Section 401 (d) of *The Fiscal Code*, which requires the Department of the Auditor General to audit the accounts of all agents charged with assessing, appraising, or collecting license fees and to determine whether all monies collected have been remitted to the licensing agencies. A statement of assets and liabilities was not a required part of the financial presentation because of the limited reporting scope by the Treasurer. Therefore, a statement of assets and liabilities was not audited and is not a part of this report.

TREASURER
FULTON COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2001 TO DECEMBER 31, 2003 AND
FOR THE FISHING AND DOG LICENSE PERIOD
JANUARY 1, 2002 TO DECEMBER 31, 2003

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

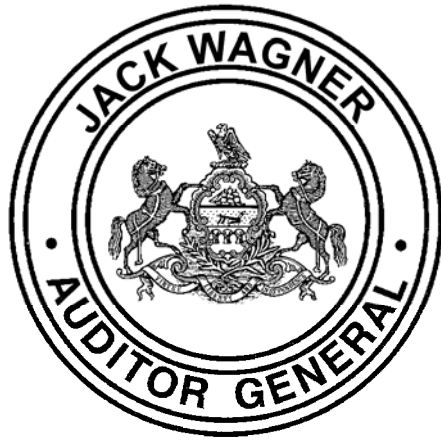
License proceeds are remitted to the various licensing agencies with monthly reports of sales.

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 Audit Period

Bonnie Mellott Keffer served as Treasurer during the hunting license period July 1, 2001 to December 31, 2003 and during the fishing and dog license period January 1, 2002 to December 31, 2003.



Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable Monica K. Seville
Treasurer
Fulton County
McConnellsburg, PA 17233

We have audited the statements of receipts and disbursements – cash basis of the Treasurer, Fulton County, Pennsylvania (County Officer), for the license period identified in the contents page, and have issued our report thereon dated June 28, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County Officer’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officer’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be

Report On Compliance And On
Internal Control Over Financial Reporting (Continued)

material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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.

June 28, 2006

JACK WAGNER
Auditor General

TREASURER
FULTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2001 TO DECEMBER 31, 2003 AND
FOR THE FISHING AND DOG LICENSE
JANUARY 1, 2002 TO DECEMBER 31, 2003

This report was initially distributed to:

The Honorable Dennis C. Wolff
Secretary
Department of Agriculture

Ms. Mary DeLutis
Comptroller
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Fulton County
835 Peach Orchard Road
P. O. Box 436
McConnellsburg, PA 17233

The Honorable Monica K. Seville Treasurer

The Honorable Daniel H. Swain, Jr. Chairman of the Board

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.