



TREASURER

DELAWARE COUNTY

AUDIT REPORT OF LICENSE SALES

HUNTING – JULY 1, 2001 TO JUNE 30, 2005

FISHING AND DOG – JANUARY 1, 2002 TO DECEMBER 31, 2005

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Independent Auditor's Report

The Honorable John A. Dowd
Treasurer
Delaware County
Media, PA 19063

We have audited the accompanying statements of receipts and disbursements – cash basis of the Treasurer, Delaware County, Pennsylvania (County Officer), for the license years 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 years 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 years 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 August 23, 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.

August 23, 2006

JACK WAGNER
Auditor General

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	477	\$ 19.00	\$ 9,063.00
Junior	13	5.00	65.00
Junior combination	18	8.00	144.00
Senior	84	12.00	1,008.00
Replacements	2	5.00	10.00
Nonresident			
Adult	59	100.00	5,900.00
Junior	2	40.00	80.00
Junior combination	2	50.00	100.00
Seven day	4	30.00	120.00
Archery			
Resident	255	15.00	3,825.00
Nonresident	16	25.00	400.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	62	10.00	620.00
Nonresident	6	20.00	120.00
Antlerless deer			
Resident	4,783	5.00	23,915.00
Nonresident	110	25.00	2,750.00
Replacements	2	5.00	10.00
Furtaker			
Adult	23	19.00	437.00
Migratory			
Resident	106	2.00	212.00
Nonresident	4	5.00	20.00
Bear			
Resident	44	15.00	660.00
Nonresident	11	35.00	385.00
Totals (Note 2)	<u>6,085</u>		<u>49,854.00</u>
Disbursements to Game Commission (Note 3)			(49,814.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(104.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(64.00)
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2002			<u>\$ (64.00)</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	443	\$ 19.00	\$ 8,417.00
Junior	12	5.00	60.00
Junior combination	17	8.00	136.00
Senior	88	12.00	1,056.00
Replacements	6	5.00	30.00
Nonresident			
Adult	46	100.00	4,600.00
Seven day	6	30.00	180.00
Archery			
Resident	245	15.00	3,675.00
Nonresident	10	25.00	250.00
Muzzleloaders			
Resident	56	10.00	560.00
Nonresident	8	20.00	160.00
Antlerless deer			
Resident	4,309	5.00	21,545.00
Nonresident	123	25.00	3,075.00
Furtaker			
Adult	16	19.00	304.00
Senior	1	12.00	12.00
Migratory			
Resident	112	2.00	224.00
Nonresident	4	5.00	20.00
Bear			
Resident	54	15.00	810.00
Nonresident	8	35.00	280.00
Totals (Note 2)	<u>5,564</u>		<u>45,394.00</u>
Disbursements to Game Commission (Note 3)			(45,435.25)
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)			(137.25)
Audit adjustment (Note 5)			<u>157.25</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2003			<u>\$ 20.00</u>

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

TREASURER
DELAWARE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	404	\$ 19.00	\$ 7,676.00
Junior	12	5.00	60.00
Junior combination	16	8.00	128.00
Senior	74	12.00	888.00
Replacements	5	5.00	25.00
Nonresident			
Adult	28	100.00	2,800.00
Junior	2	40.00	80.00
Junior combination	4	50.00	200.00
Seven day	1	30.00	30.00
Archery			
Resident	233	15.00	3,495.00
Nonresident	8	25.00	200.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	55	10.00	550.00
Nonresident	6	20.00	120.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	4,653	5.00	23,265.00
Nonresident	85	25.00	2,125.00
Armed forces	3	5.00	15.00
Replacements	2	5.00	10.00
Furtaker			
Adult	25	19.00	475.00
Replacements	1	5.00	5.00
Migratory			
Resident	102	2.00	204.00
Nonresident	6	5.00	30.00
Bear			
Resident	44	15.00	660.00
Nonresident	6	35.00	210.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>5,780</u>		<u>43,276.00</u>
Disbursements to Game Commission (Note 3)			(43,187.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(89.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2004			<u>\$ -</u>

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

TREASURER
 DELAWARE COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	346	\$ 19.00	\$ 6,574.00
Junior	4	5.00	20.00
Junior combination	11	8.00	88.00
Senior	59	12.00	708.00
Replacements	6	5.00	30.00
Military	2	1.00	2.00
Nonresident			
Adult	38	100.00	3,800.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	3	30.00	90.00
Archery			
Resident	191	15.00	2,865.00
Nonresident	11	25.00	275.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	62	10.00	620.00
Nonresident	4	20.00	80.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	5,108	5.00	25,540.00
Nonresident	80	25.00	2,000.00
Armed forces	8	5.00	40.00
Disabled veterans	6	5.00	30.00
Replacements	2	5.00	10.00
Furtaker			
Adult	27	19.00	513.00
Migratory			
Resident	23	2.00	46.00
Nonresident	13	5.00	65.00
Bear			
Resident	47	15.00	705.00
Nonresident	5	35.00	175.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>6,062</u>		<u>44,431.00</u>
Disbursements to Game Commission (Note 3)			(44,469.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(39.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(77.00)
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2005			<u>\$ (77.00)</u>

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

TREASURER
 DELAWARE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR 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	214	\$ 16.25	\$ 3,477.50
Replacements	1	4.25	4.25
Senior resident	6	3.25	19.50
Nonresident	5	34.25	171.25
Tourist			
Three day	3	14.25	42.75
Lifetime	125	15.25	1,906.25
Replacements	8	4.25	34.00
Trout/Salmon Stamp	<u>323</u>	5.00	<u>1,615.00</u>
Totals (Note 2)	<u><u>685</u></u>		7,270.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,270.50)</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 year ending December 31, 2002			<u><u>\$ -</u></u>

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

TREASURER
 DELAWARE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR 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	172	\$ 16.25	\$ 2,795.00
Senior resident	4	3.25	13.00
Nonresident	3	34.25	102.75
Tourist Three day	11	14.25	156.75
Lifetime	117	15.25	1,784.25
Replacements	10	4.25	42.50
Trout/Salmon Stamp	272	5.00	1,360.00
	<hr/>		<hr/>
Totals (Note 2)	<u>589</u>		6,254.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,254.25)</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 year ending December 31, 2003			<u>\$ -</u>

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

TREASURER
 DELAWARE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	161	\$ 16.25	\$ 2,616.25
Senior resident	1	3.25	3.25
Nonresident	3	34.25	102.75
Tourist			
Three day	4	14.25	57.00
Seven day	1	29.25	29.25
Lifetime	132	15.25	2,013.00
Replacements	12	4.25	51.00
Trout/Salmon Stamp	272	5.00	1,360.00
	<hr/>		<hr/>
Totals (Note 2)	<u>586</u>		6,232.50
Disbursements to Fish and Boat Commission (Note 3)			<hr/> (6,232.50)
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 year ending December 31, 2004			<hr/> <u>\$ -</u>

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

TREASURER
 DELAWARE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	162	\$ 21.00	\$ 3,402.00
Replacements	2	4.25	8.50
Senior resident	21	10.00	210.00
Nonresident	1	51.00	51.00
Tourist			
Three day	4	25.00	100.00
Lifetime	64	50.00	3,200.00
Replacements	9	4.25	38.25
Lake Erie Combo	1	14.00	14.00
Trout/Salmon Stamp	217	8.00	1,736.00
	<hr/>		<hr/>
Totals (Note 2)	<u>481</u>		8,759.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(8,759.75)</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 year ending December 31, 2005			<u><u>\$ -</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,883	\$ 74,990.00
Senior citizen	3,022	9,860.00
Lifetime	<u>10</u>	<u>310.00</u>
Totals (Note 2)	<u>16,915</u>	85,160.00
Disbursements to Department of Agriculture (Note 3)		<u>(85,190.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(30.00)
Audit adjustment (Note 6)		<u>30.00</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2002		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,325	\$ 66,061.00
Senior citizen	2,724	8,946.00
Lifetime	<u>48</u>	<u>1,540.00</u>
Totals (Note 2)	<u><u>15,097</u></u>	76,547.00
Disbursements to Department of Agriculture (Note 3)		<u>(76,547.00)</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 year ending December 31, 2003		<u><u>\$ -</u></u>

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

TREASURER
 DELAWARE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,146	\$ 59,680.00
Senior citizen	2,496	8,168.00
Lifetime	184	5,470.00
Duplicate	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>13,828</u></u>	73,328.00
Disbursements to Department of Agriculture (Note 3)		<u>(73,328.00)</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 year ending December 31, 2004		<u><u>\$ -</u></u>

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

TREASURER
 DELAWARE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,185	\$ 52,919.00
Senior citizen	2,285	7,018.00
Lifetime	177	5,320.00
Duplicate	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>12,649</u></u>	65,267.00
Disbursements to Department of Agriculture (Note 3)		<u>(65,267.00)</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 year ending December 31, 2005		<u><u>\$ -</u></u>

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

TREASURER
DELAWARE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

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 years:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Year</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

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.

2. Receipts

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

TREASURER
DELAWARE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

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. It does not reflect adjustments disclosed by our audit.

5. Audit Adjustment – Hunting License Year Ending June 30, 2003

During our prior audit, July 1, 1997 to June 30, 2001, we determined that there was a balance due to the Game Commission of \$157.25. This balance due was paid in November 2002.

6. Audit Adjustment – Dog License Year Ending December 30, 2002

During our prior audit, January 1, 1998 to December 31, 2001, we determined that there was a balance due to the Department of Agriculture of \$30.00. This balance due was paid in November 2002.

7. County Officer Serving During Audit Period

John A. Dowd served as Treasurer during the hunting license period July 1, 2001 To June 30, 2005 and during the fishing and dog license period January 1, 2002 To December 31, 2005.

Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable John A. Dowd
Treasurer
Delaware County
Media, PA 19063

We have audited the statements of receipts and disbursements – cash basis of the Treasurer, Delaware County, Pennsylvania (County Officer), for the license years identified in the contents page, and have issued our report thereon dated August 23, 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. However, we noted a certain matter involving the internal control over

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

financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County Officer's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition described in the finding is as follows:

- Inadequate Internal Controls Over The Bank Account.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described above to be a material weakness.

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.

August 23, 2006

JACK WAGNER
Auditor General

TREASURER
DELAWARE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

Finding - Inadequate Internal Controls Over The Bank Account

Our review of the accounting records for the office disclosed the following deficiencies:

- Bank reconciliations were not prepared properly.
- There was no adequate accountability over undisbursed funds.

These conditions existed because the Treasurer's office failed to establish adequate internal controls over its bank account.

A good system of internal control ensures that:

- Bank reconciliations are prepared as soon as the bank statement is received.
- The ending adjusted bank balance is reconciled with liabilities on a monthly basis and any discrepancies are immediately investigated and resolved. Since the bank account of the office is essentially an escrow account on behalf of the Commonwealth, County, and other participating entities, all available cash on hand should equal unpaid obligations.

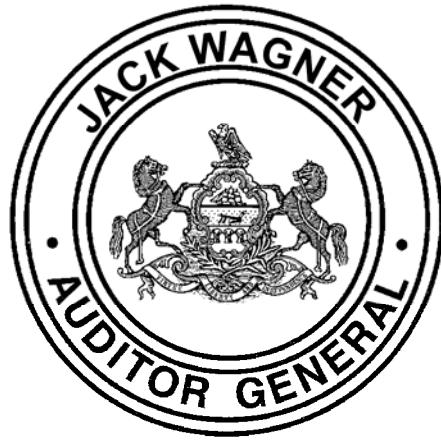
Without a good system of internal controls over the bank account, the potential is increased that funds could be lost, stolen, or misappropriated.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

Auditee Response

No formal response was offered at this time.



TREASURER
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE YEARS 2001 TO 2004 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

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
Delaware County
Government Center Building
201 West Front Street
Media, PA 19063

The Honorable John A. Dowd	Treasurer
The Honorable Cynthia F. Leitzell	Controller
The Honorable Andrew J. Reilly	Chairperson of the Board

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