

TREASURER

CLARION COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2002 TO JUNE 30, 2006

FISHING AND DOG - JANUARY 1, 2003 TO DECEMBER 31, 2005

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Independent Auditor's Report

The Honorable Theresa M. Snyder
Treasurer
Clarion County
Clarion, PA 16214

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Clarion 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 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 reported and promptly transmitted. *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 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards* and this finding is described in the Finding and Recommendation section of the report.

We are concerned in light of the Treasurer's failure to correct a previously reported audit finding regarding receipts not being deposited on the same day as collected. The Treasurer should strive to implement the recommendation and corrective action noted in this examination report. During our current examination, we noted that receipts were not always deposited on the same day as collected. This significant deficiency increases the risk that money could be lost, stolen or misappropriated.

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.

February 26, 2007

JACK WAGNER
Auditor General

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Game Commission</u>
Resident			
Adult	340	\$ 19.00	\$ 6,460.00
Junior	45	5.00	225.00
Junior combination	17	8.00	136.00
Senior	99	12.00	1,188.00
Replacements	19	5.00	95.00
Non-resident			
Adult	167	100.00	16,700.00
Junior	8	40.00	320.00
Junior combination	1	50.00	50.00
Seven day	8	30.00	240.00
Replacements	2	5.00	10.00
Archery			
Resident	83	15.00	1,245.00
Non-resident	11	25.00	275.00
Replacements	4	5.00	20.00
Muzzleloaders			
Resident	116	10.00	1,160.00
Non-resident	8	20.00	160.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	12,785	5.00	63,925.00
Resident landowners	51	5.00	255.00
Non-resident landowners	711	25.00	17,775.00
Non-resident	2	25.00	50.00
Armed forces	25	5.00	125.00
Disabled veterans	10	5.00	50.00
Replacements	31	5.00	155.00
Furtaker			
Adult resident	5	19.00	95.00
Junior resident	1	5.00	5.00
Senior resident	2	12.00	24.00
Adult non-resident	1	80.00	80.00
Replacements	2	5.00	10.00
Migratory			
Resident	52	2.00	104.00
Non-resident	2	5.00	10.00
Bear			
Resident	47	15.00	705.00
Totals (Note 2)	<u>14,658</u>		<u>111,667.00</u>
Disbursements to Game Commission (Note 3)			(111,491.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(176.00)</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, 2003			<u>\$ -</u>

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

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	271	\$ 19.00	\$ 5,149.00
Junior	44	5.00	220.00
Junior combination	17	8.00	136.00
Senior	74	12.00	888.00
Replacements	19	5.00	95.00
Non-resident			
Adult	238	100.00	23,800.00
Junior	4	40.00	160.00
Seven day	5	30.00	150.00
Replacements	4	5.00	20.00
Archery			
Resident	63	15.00	945.00
Non-resident	6	25.00	150.00
Muzzleloaders			
Resident	110	10.00	1,100.00
Non-resident	7	20.00	140.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	11,541	5.00	57,705.00
Resident landowners	13	5.00	65.00
Non-resident landowners	561	25.00	14,025.00
Armed forces	43	5.00	215.00
Disabled veterans	10	5.00	50.00
Replacements	25	5.00	125.00
Furtaker			
Adult resident	8	19.00	152.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	45	2.00	90.00
Non-resident	1	5.00	5.00
Bear			
Resident	48	15.00	720.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>13,163</u>		<u>106,322.00</u>
Disbursements to Game Commission (Note 3)			(106,147.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(175.00)</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, 2004			<u>\$ -</u>

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

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	270	\$ 19.00	\$ 5,130.00
Junior	41	5.00	205.00
Junior combination	18	8.00	144.00
Senior	70	12.00	840.00
Replacements	12	5.00	60.00
Military	32	1.00	32.00
Non-resident			
Adult	40	100.00	4,000.00
Junior	4	40.00	160.00
Junior combination	3	50.00	150.00
Seven day	3	30.00	90.00
Replacements	1	5.00	5.00
Archery			
Resident	68	15.00	1,020.00
Non-resident	4	25.00	100.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	120	10.00	1,200.00
Non-resident	9	20.00	180.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	11,966	5.00	59,830.00
Resident landowners	62	5.00	310.00
Non-resident landowners	474	25.00	11,850.00
Non-resident	4	25.00	100.00
Armed forces	39	5.00	195.00
Disabled veterans	13	5.00	65.00
Replacements	19	5.00	95.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	3	12.00	36.00
Lifetime Hunting Renewal			
Replacements	1	5.00	5.00
Migratory			
Resident	45	2.00	90.00
Bear			
Resident	46	15.00	690.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>13,377</u>		<u>86,730.00</u>
Disbursements to Game Commission (Note 3)			(86,547.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(183.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ -</u>

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

TREASURER
CLARION COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	232	\$ 19.00	\$ 4,408.00
Junior	31	5.00	155.00
Junior combination	23	8.00	184.00
Senior	58	12.00	696.00
Replacements	21	5.00	105.00
Military	53	1.00	53.00
Non-resident			
Adult	34	100.00	3,400.00
Junior	2	40.00	80.00
Junior combination	2	50.00	100.00
Seven day	5	30.00	150.00
Replacements	2	5.00	10.00
Archery			
Resident	64	15.00	960.00
Non-resident	4	25.00	100.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	123	10.00	1,230.00
Non-resident	10	20.00	200.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	10,702	5.00	53,510.00
Resident landowners	63	5.00	315.00
Non-resident landowners	233	25.00	5,825.00
Non-resident	4	25.00	100.00
Armed forces	58	5.00	290.00
Disabled veterans	14	5.00	70.00
Replacements	19	5.00	95.00
Furtaker			
Adult resident	13	19.00	247.00
Senior resident	4	12.00	48.00
Adult non-resident	1	80.00	80.00
Lifetime Hunting Renewal			
Replacements	5	5.00	25.00
Migratory			
Resident	40	2.00	80.00
Bear			
Resident	42	15.00	630.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>11,868</u>		<u>73,266.00</u>
Disbursements to Game Commission (Note 3)			(73,076.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(190.00)</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, 2006			<u>\$ -</u>

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

TREASURER
 CLARION COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 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	100	\$ 16.25	\$ 1,625.00
Replacements	1	4.25	4.25
Senior resident	2	3.25	6.50
Non-resident	4	34.25	137.00
Tourist			
Three day	2	14.25	28.50
Senior lifetime	74	15.25	1,128.50
Replacements	9	4.25	38.25
Trout/Salmon Stamp	<u>145</u>	5.00	<u>725.00</u>
Totals (Note 2)	<u><u>337</u></u>		3,693.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(3,693.00)</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, 2003			<u><u>\$ -</u></u>

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

TREASURER
CLARION COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	120	\$ 16.25	\$ 1,950.00
Replacements	1	4.25	4.25
Senior resident	2	3.25	6.50
Non-resident	3	34.25	102.75
Tourist			
Three day	6	14.25	85.50
Seven day	1	29.25	29.25
Senior lifetime	113	15.25	1,723.25
Replacements	6	4.25	25.50
Trout/Salmon Stamp	<u>195</u>	5.00	<u>975.00</u>
Totals (Note 2)	<u><u>447</u></u>		4,902.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(4,902.00)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
CLARION COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	81	\$ 21.00	\$ 1,701.00
Replacements	2	4.25	8.50
Senior resident	6	10.00	60.00
National Guard/Armed Forces	1	1.00	1.00
Non-resident	3	51.00	153.00
Tourist			
Three day	7	25.00	175.00
Seven day	1	33.00	33.00
Senior lifetime	83	50.00	4,150.00
Replacements	9	4.25	38.25
Lake Erie Stamp	27	8.00	216.00
Lake Erie And Trout/Salmon Combo Stamp	62	14.00	868.00
Trout/Salmon Stamp	<u>67</u>	8.00	<u>536.00</u>
Totals (Note 2)	<u><u>349</u></u>		7,939.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,939.75)</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, 2005			<u><u>\$ -</u></u>

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

TREASURER
 CLARION COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,113	\$ 36,267.00
Senior citizen	1,667	6,523.00
Lifetime	<u>57</u>	<u>1,750.00</u>
Totals (Note 2)	<u><u>7,837</u></u>	44,540.00
Disbursements to Department of Agriculture (Note 3)		<u>(44,540.00)</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 ending December 31, 2003		<u><u>\$ -</u></u>

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

TREASURER
CLARION COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,718	\$ 33,802.00
Senior citizen	1,486	5,790.00
Lifetime	110	3,370.00
Duplicates	2	10.00
Refund/Deduction	<u>-</u>	<u>(5.00)</u>
Totals (Note 2)	<u><u>7,316</u></u>	42,967.00
Disbursements to Department of Agriculture (Note 3)		<u>(42,967.00)</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 ending December 31, 2004		<u><u>\$ -</u></u>

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

TREASURER
 CLARION COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,484	\$ 32,348.00
Senior citizen	1,484	5,682.00
Lifetime	143	4,350.00
Duplicates	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u><u>7,112</u></u>	42,385.00
Disbursements to Department of Agriculture (Note 3)		<u>(42,385.00)</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 ending December 31, 2005		<u><u>\$ -</u></u>

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

TREASURER
 CLARION COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2005

1. Criteria

The Statements of Receipts and Disbursements (Statements) have 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 determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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

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

TREASURER
CLARION COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2005

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

Theresa M. Snyder served as Treasurer during the hunting license period July 1, 2002 to June 30, 2006 and during the fishing and dog license period January 1, 2003 to December 31, 2005.

TREASURER
CLARION COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2005

Finding - Receipts Were Not Always Deposited On The Same Day As Collected

Our examination disclosed that receipts were not always deposited on the same day as collected. Of 20 receipts tested, 19 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent deposit ranged from 4 days to 14 days.

Good internal accounting controls ensure that all monies collected are deposited in the bank at the end of every day. Without a good system of internal control over funds received by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

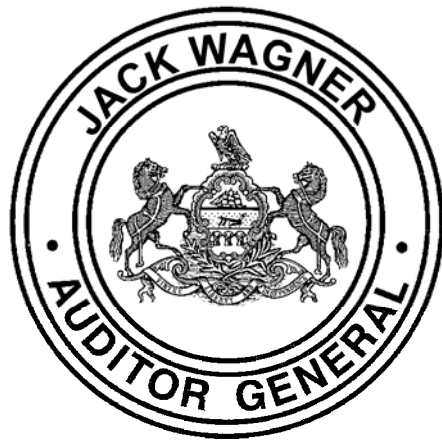
This finding was cited in our last two audit periods, the most recent ending December 31, 2002.

Recommendation

We again recommend that the office deposit all receipts at the end of each day as required by good internal accounting controls.

Management's Response

No formal response was offered at this time.



TREASURER
CLARION COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 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
Clarion County
Treasurer's Office, Courthouse
421 Main Street
Clarion, PA 16214

The Honorable Theresa M. Snyder Treasurer

The Honorable David G. Cyphert Chairman 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.