



TREASURER

CHESTER COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2009

FISHING AND DOG - JANUARY 1, 2007 TO DECEMBER 31, 2009

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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 Ann D. Duke
Treasurer
Chester County
West Chester, PA 19380

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

November 5, 2010

JACK WAGNER
Auditor General



TREASURER
CHESTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	126	\$ 19.00	\$ 2,394.00
Junior	1	5.00	5.00
Junior combination	4	8.00	32.00
Senior	21	12.00	252.00
Replacements	2	5.00	10.00
Military	9	1.00	9.00
Non-resident			
Adult	22	100.00	2,200.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	7	30.00	210.00
Archery			
Resident	79	15.00	1,185.00
Non-resident	10	25.00	250.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	33	10.00	330.00
Non-resident	3	20.00	60.00
Antlerless deer			
Resident	25,677	5.00	128,385.00
Non-resident	379	25.00	9,475.00
Armed forces	7	5.00	35.00
Disabled veterans	2	5.00	10.00
Replacements	16	5.00	80.00
Furtaker			
Adult resident	13	19.00	247.00
Senior resident	2	12.00	24.00
Migratory			
Resident	48	2.00	96.00
Non-resident	5	5.00	25.00
Bear			
Resident	15	15.00	225.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>26,488</u>		<u>145,789.00</u>
Disbursements to Game Commission (Note 3)			(145,783.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(56.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(50.00)
Examination adjustments (Exhibit 1)			<u>50.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	164	\$ 19.00	\$ 3,116.00
Junior	9	5.00	45.00
Junior combination	8	8.00	64.00
Senior	22	12.00	264.00
Replacements	7	5.00	35.00
Military	17	1.00	17.00
Non-resident			
Adult	29	100.00	2,900.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	1	30.00	30.00
Archery			
Resident	107	15.00	1,605.00
Non-resident	11	25.00	275.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	38	10.00	380.00
Non-resident	1	20.00	20.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	27,097	5.00	135,485.00
Non-resident	291	25.00	7,275.00
Armed forces	13	5.00	65.00
Disabled veterans	5	5.00	25.00
Replacements	29	5.00	145.00
Furtaker			
Adult resident	12	19.00	228.00
Senior resident	1	12.00	12.00
Migratory			
Resident	79	2.00	158.00
Non-resident	3	5.00	15.00
Bear			
Resident	32	15.00	480.00
Non-resident	4	35.00	140.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>27,989</u>		<u>152,949.00</u>
Disbursements to Game Commission (Note 3)			(153,157.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(71.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(279.00)
Examination adjustments (Exhibit 1)			<u>325.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ 46.00</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	141	\$ 19.00	\$ 2,679.00
Junior	4	5.00	20.00
Junior combination	6	8.00	48.00
Senior	19	12.00	228.00
Senior Lifetime Hunting	1	50.00	50.00
Military	15	1.00	15.00
Non-resident			
Adult	17	100.00	1,700.00
Junior	4	40.00	160.00
Junior combination	2	50.00	100.00
Seven day	3	30.00	90.00
Archery			
Resident	118	15.00	1,770.00
Non-resident	8	25.00	200.00
Muzzleloaders			
Resident	30	10.00	300.00
Non-resident	4	20.00	80.00
Antlerless deer			
Resident	27,021	5.00	135,105.00
Non-resident	410	25.00	10,250.00
Armed forces	11	5.00	55.00
Disabled veterans	2	5.00	10.00
Furtaker			
Adult resident	10	19.00	190.00
Senior resident	1	12.00	12.00
Migratory			
Resident	71	2.00	142.00
Non-resident	4	5.00	20.00
Bear			
Resident	32	15.00	480.00
Non-resident	7	35.00	245.00
Replacements	30	5.00	150.00
Totals (Note 2)	<u>27,971</u>		<u>154,099.00</u>
Disbursements to Game Commission (Note 3)			(154,018.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(64.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			17.00
Examination adjustments (Exhibit 1)			<u>(70.00)</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009			<u>\$ (53.00)</u>

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

TREASURER
CHESTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	76	\$ 1,596.00
Replacements	1	4.25
Senior resident	14	140.00
National Guard/Armed Forces	10	10.00
Non-resident	2	102.00
Senior lifetime	95	4,750.00
Lifetime Upgrade Card	1	5.00
Replacements	11	46.75
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	8	112.00
Trout/Salmon Stamp	<u>164</u>	<u>1,312.00</u>
Totals (Note 2)	<u><u>383</u></u>	8,086.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,115.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(29.00)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007		<u><u>\$ (29.00)</u></u>

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

TREASURER
CHESTER 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	62	\$ 1,333.50
Replacements	1	5.70
Senior resident	10	106.30
Replacements	1	5.70
National Guard/Armed Forces	5	8.50
Senior lifetime	48	2,424.50
Lifetime Upgrade Card	22	121.90
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	9	130.20
Trout/Salmon Stamp	<u>97</u>	<u>825.70</u>
Totals (Note 2)	<u><u>260</u></u>	4,990.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,990.50)</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>\$ -</u></u>

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

TREASURER
CHESTER 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	61	\$ 1,323.70
Senior resident	2	21.40
National Guard/Armed Forces	8	13.60
Replacements	1	5.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	24	160.80
Replacements	9	51.30
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>83</u>	<u>722.10</u>
Totals (Note 2)	<u><u>222</u></u>	3,914.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,914.40)</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, 2009		<u><u>\$ -</u></u>

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

TREASURER
CHESTER COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,984	\$ 86,466.00
Senior citizen	2,959	9,985.00
Lifetime	<u>1,421</u>	<u>42,970.00</u>
Totals (Note 2)	<u><u>20,364</u></u>	139,421.00
Disbursements to Department of Agriculture (Note 3)		<u>(139,421.00)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER
 CHESTER 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	23,158	\$ 123,580.00
Senior citizen	3,719	12,385.00
Lifetime	<u>1,386</u>	<u>42,190.00</u>
Totals (Note 2)	<u><u>28,263</u></u>	178,155.00
Disbursements to Department of Agriculture (Note 3)		<u>(178,155.00)</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, 2008		<u><u>\$ -</u></u>

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

TREASURER
CHESTER 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	21,570	\$ 115,558.00
Senior citizen	4,082	13,734.00
Lifetime	<u>1,467</u>	<u>44,430.00</u>
Totals (Note 2)	<u><u>27,119</u></u>	173,722.00
Disbursements to Department of Agriculture (Note 3)		<u>(173,721.50)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		0.50
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2009		<u><u>\$ 0.50</u></u>

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

TREASURER
 CHESTER COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

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 2006 and 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license year 2008 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of paper fishing licenses for license years 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
CHESTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

3. Disbursements (Continued)

The proceeds from the sale of dog licenses for the license years 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. It does not reflect adjustments disclosed by our examination. Refer to Exhibit 1.

5. County Officer Serving During Examination Period

Alan J. Randzin served as Treasurer during the hunting license period July 1, 2006 to June 30, 2009 and during the fishing and dog license period January 1, 2007 to December 31, 2009.

TREASURER
CHESTER COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Hunting Licenses

Hunting License Period Ending June 30, 2007

<u>Month</u>	<u>Year</u>	<u>Examination Adjustment</u>	<u>Explanation</u>
8	2006	<u>\$ 50.00</u>	10 more Resident 5C Doe licenses (Nos. 28441 - 28450) sold than listed on settled report.

Hunting License Period Ending June 30, 2008

<u>Month</u>	<u>Year</u>	<u>Examination Adjustment</u>	<u>Explanation</u>
8	2007	\$ 250.00	50 more Resident 5B Doe licenses (Nos. 8001 - 8050) sold than listed on settled report.
8	2007	15.00	1 more Resident Bear license (No. 1091) sold than listed on settled report.
8	2007	19.00	1 more Resident Furtaker license (No. 236) sold than listed on report.
9	2007	60.00	4 more Resident Archery licenses (Nos. 1721 - 1724) sold than listed on settled report.
10	2007	<u>(19.00)</u>	1 less Resident Adult license (No. 5527) sold than listed on settled report.
Total		<u>\$ 325.00</u>	

TREASURER
CHESTER COUNTY
EXHIBIT 1

FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments - Hunting Licenses
(Continued)

Hunting License Period Ending June 30, 2009

<u>Month</u>	<u>Year</u>	<u>Examination Adjustments</u>	<u>Explanation</u>
7	2008	\$ (6.00)	6 more free Lifetime DV licenses (Nos. 5701 - 5706) sold than listed on settled report.
7	2008	(75.00)	5 less Resident Archery licenses (Nos. 1748 - 1752) sold than listed on settled report.
8	2008	1.00	1 Free Lifetime DV Furtaker license (No. 227) also claimed on July 2008 report.
10	2008	5.00	1 more deer Replacement license (No. 698) sold than listed on report.
10	2008	(19.00)	1 less Resident Adult license (No. 5562) sold than listed on settled report.
11	2008	19.00	1 more Resident Adult license (No. 5578) sold than listed on settled report.
11	2008	<u>5.00</u>	1 more Resident Deer license (No. 10750) sold than listed on settled report.
Total		<u>\$ (70.00)</u>	



