



**TREASURER
CLINTON COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2007 TO JUNE 30, 2012
FISHING AND DOG
JANUARY 1, 2008 TO DECEMBER 31, 2011**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen

EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Michelle Kunes
Treasurer
Clinton County
Lock Haven, PA 17745

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Clinton 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statements:

- Bank Deposit Slips Were Not Validated.

Independent Auditor's Report (Continued)

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 the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

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.



June 20, 2013

EUGENE A. DEPASQUALE
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2007 To June 30, 2008	1
For The License Period July 1, 2008 To June 30, 2009	2
For The License Period July 1, 2009 To June 30, 2010	3
For The License Period July 1, 2010 To June 30, 2011	4
For The License Period July 1, 2011 To June 30, 2012	5

Fishing License Sales:

For The License Period January 1, 2008 To December 31, 2008.....	6
For The License Period January 1, 2009 To December 31, 2009.....	7
For The License Period January 1, 2010 To December 31, 2010.....	8
For The License Period January 1, 2011 To December 31, 2011.....	9

Dog License Sales:

For The License Period January 1, 2008 To December 31, 2008.....	10
For The License Period January 1, 2009 To December 31, 2009.....	11
For The License Period January 1, 2010 To December 31, 2010.....	12
For The License Period January 1, 2011 To December 31, 2011.....	13

Notes To The Statements Of Receipts And Disbursements	14
---	----

Finding And Recommendations:

Finding - Bank Deposit Slips Were Not Validated.....	16
--	----

Report Distribution	17
---------------------------	----

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	528	\$ 10,032.00
Junior	18	90.00
Junior combination	64	512.00
Senior	37	444.00
Military	100	100.00
Non-resident		
Adult	21	2,100.00
Junior	1	40.00
Seven day	1	30.00
Archery - Resident and Non-resident	213	3,195.00
Muzzleloaders - Resident and Non-resident	259	2,610.00
Antlerless deer		
Resident	6,938	34,690.00
Resident landowners	43	215.00
Non-resident	36	900.00
Non-resident landowners	2	50.00
Armed forces	96	480.00
Disabled veterans	13	65.00
Furtaker		
Adult resident	18	342.00
Senior resident	1	12.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	96	192.00
Bear - Resident and Non-resident	268	4,140.00
Replacements	33	165.00
Totals (Note 2)	<u>8,787</u>	<u>60,484.00</u>
Disbursements to Game Commission (Note 3)		(60,182.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(302.00)</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, 2007 to June 30, 2008		<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	485	\$ 9,215.00
Junior	18	90.00
Junior combination	48	384.00
Senior	35	420.00
Military	75	75.00
Non-resident		
Adult	14	1,400.00
Archery - Resident and Non-resident	199	2,985.00
Muzzleloaders - Resident and Non-resident	244	2,450.00
Antlerless deer		
Resident	7,004	35,020.00
Resident landowners	33	165.00
Non-resident	16	400.00
Non-resident landowners	1	25.00
Armed forces	78	390.00
Disabled veterans	17	85.00
Furtaker		
Adult resident	18	342.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	77	154.00
Bear - Resident and Non-resident	277	4,275.00
Replacements	20	100.00
Totals (Note 2)	<u>8,660</u>	<u>57,987.00</u>
Disbursements to Game Commission (Note 3)		(57,718.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(288.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(19.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ (19.00)</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	487	\$ 9,593.90
Junior	25	142.50
Junior combination	50	435.00
Senior	32	406.40
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	12	608.40
Senior Lifetime Upgrade Combo	4	202.80
Military	81	137.70
Reserves	15	25.50
Spring Turkey	9	186.30
Mentored Youth	28	47.60
Non-resident		
Adult	11	1,107.70
Archery - Resident and Non-resident	215	3,375.50
Muzzleloaders - Resident and Non-resident	233	2,493.10
Antlerless deer		
Resident	6,397	36,462.90
Resident landowners	45	256.50
Non-resident	28	719.60
Armed forces	87	495.90
Disabled veterans	17	96.90
Elk - Antlered and Antlerless	22	235.40
Bobcat	19	108.30
Furtaker		
Adult resident	23	453.10
Migratory - Resident and Non-resident	74	199.80
Bear - Resident and Non-resident	304	4,812.80
DMAP - Resident and Non-resident	97	965.90
Replacements	69	393.30
Totals (Note 2)	<u>8,395</u>	<u>65,070.50</u>
Disbursements to Game Commission (Note 3)		(64,782.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(287.90)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	434	\$ 8,549.80
Junior	14	79.80
Landowner	2	7.40
Junior combination	37	321.90
Senior	23	292.10
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	1	50.70
Military	77	130.90
Reserves	20	34.00
Spring Turkey	7	144.90
Mentored Youth	29	49.30
Non-resident		
Adult	12	1,208.40
Seven day	1	30.70
Archery - Resident and Non-resident	207	3,249.90
Muzzleloaders - Resident and Non-resident	210	2,247.00
Antlerless deer		
Resident	4,566	26,026.20
Resident landowners	39	222.30
Non-resident	19	488.30
Armed forces	93	530.10
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	27	288.90
Bobcat	32	182.40
Fisher	5	28.50
Furtaker		
Adult resident	28	551.60
Migratory - Resident and Non-resident	64	172.80
Bear - Resident and Non-resident	298	4,718.60
DMAP - Resident and Non-resident	78	781.60
Replacements	47	263.90
Totals (Note 2)	<u>6,419</u>	<u>52,661.30</u>
Disbursements to Game Commission (Note 3)		(52,363.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(297.60)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	405	\$7,978.50
Junior	10	57.00
Landowner	3	11.10
Junior combination	30	261.00
Senior	18	228.60
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	13	659.10
Senior Lifetime Upgrade Combo	2	101.40
Military	74	125.80
Reserves	9	15.30
Spring Turkey	8	165.60
Mentored Youth	15	25.50
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	206	3,234.20
Muzzleloaders - Resident and Non-resident	196	2,107.20
Antlerless deer		
Resident	5,402	30,791.40
Resident landowners	28	159.60
Non-resident	27	693.90
Armed forces	82	467.40
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	23	246.10
Bobcat	33	188.10
Fisher	3	17.10
Furtaker		
Adult resident	28	551.60
Senior resident	2	25.40
Migratory - Resident and Non-resident	56	151.20
Bear - Resident and Non-resident	283	4,463.10
DMAP - Resident and Non-resident	69	694.30
Replacements	23	132.80
Totals (Note 2)	<u>7,091</u>	<u>55,887.40</u>
Disbursements to Game Commission (Note 3)		(55,600.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(286.90)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	120	\$ 2,592.80
Replacements	3	17.10
Senior resident	6	64.20
National Guard/Armed Forces	43	71.00
Replacements	1	5.70
Prisoner of War Resident	1	1.70
Non-resident	1	51.70
Tourist Three day	1	25.70
Senior lifetime	49	2,476.60
Lifetime Upgrade Card	45	250.20
Replacements	11	62.70
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	26	375.90
Trout/Salmon Stamp	<u>171</u>	<u>1,473.70</u>
Totals (Note 2)	<u><u>480</u></u>	<u>7,486.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,472.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		14.40
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2008 to December 31, 2008		<u><u>\$ 14.40</u></u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	128	\$ 2,777.60
Senior resident	6	64.20
National Guard/Armed Forces	57	96.90
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	32	1,622.40
Lifetime Upgrade Card	35	234.50
Replacements	3	17.10
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	16	235.20
Trout/Salmon Stamp	<u>175</u>	<u>1,522.50</u>
Totals (Note 2)	<u><u>460</u></u>	6,769.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,747.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		21.70
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		<u><u>\$ 21.70</u></u>

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

TREASURER
 CLINTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	103	\$ 2,235.10
Replacements	2	11.40
Senior resident	7	74.90
National Guard/Armed Forces	60	102.00
Non-resident	3	155.10
Senior lifetime	18	912.60
Lifetime Upgrade Card	23	154.10
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	11	161.70
Trout/Salmon Stamp	148	1,287.60
Totals (Note 2)	<u>382</u>	5,134.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,134.40)</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 January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	99	\$ 2,148.30
Replacements	3	17.10
Senior resident	3	32.10
National Guard/Armed Forces	54	91.80
Replacements	1	5.70
Prisoner of War		
Resident	1	1.70
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	20	134.00
Replacements	7	39.90
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	12	176.40
Trout/Salmon Stamp	142	1,235.40
Totals (Note 2)	<u>367</u>	<u>5,066.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,066.90)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,667	\$ 15,493.00
Senior citizen	735	2,685.00
Lifetime	353	10,530.00
Totals (Note 2)	<u>3,755</u>	28,708.00
Disbursements to Department of Agriculture (Note 3)		<u>28,708.00</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,639	\$ 15,417.00
Senior citizen	807	2,953.00
Lifetime	301	8,890.00
Totals (Note 2)	<u>3,747</u>	27,260.00
Disbursements to Department of Agriculture (Note 3)		<u>27,260.00</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,635	\$ 15,339.00
Senior citizen	845	3,081.00
Lifetime	331	9,980.00
Totals (Note 2)	<u>3,811</u>	28,400.00
Disbursements to Department of Agriculture (Note 3)		<u>28,400.00</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,438	\$ 14,128.00
Senior citizen	784	2,848.00
Lifetime	348	10,460.00
Totals (Note 2)	<u>3,570</u>	27,436.00
Disbursements to Department of Agriculture (Note 3)		<u>27,436.00</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 CLINTON COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

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 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 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 2012 were remitted weekly through an electronic funds transfer program.

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.

5. County Officer Serving During Examination Period

Michelle Kunes served as Treasurer during the hunting license period July 1, 2007 to June 30, 2012 and during the fishing and dog license period January 1, 2008 to December 31, 2011.

TREASURER
CLINTON COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

Finding - Bank Deposit Slips Were Not Validated

Our examination of the office's accounting records disclosed that the office copy of the bank deposit slip was not validated by the bank in 30 of the 30 deposits tested. The office received a validated receipt from the bank, but this only confirmed the total amount deposited and not the actual make up of the deposit (i.e. cash and check mix).

Good internal accounting controls require that the amount of each check and the total amount of cash deposited are identified on the deposit slip. The office copy of each deposit should be brought to the bank to be validated. If the bank cannot validate the deposit slip, the office should obtain a deposit ticket from the bank that validates total cash and the total deposit. After the office receives the validation from the bank, it should be reconciled to the receipts by someone other than the person preparing or making the deposit.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

The office was not aware of the potential internal control weaknesses caused by not obtaining a validated deposit slip or deposit ticket from the bank.

Recommendations

We recommend that the office obtain a validation from the bank as to the mix of cash and checks deposited. We further recommend that the validation is reconciled to receipts by someone other than the person preparing or making the deposit.

Management's Response

No formal response was offered at this time.

TREASURER
CLINTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Michelle Kunes

Treasurer

The Honorable Jeffrey Snyder

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.auditorgen.state.pa.us.
Media questions about the report can be directed to the Pennsylvania Department of the Auditor
General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to:
news@auditorgen.state.pa.us.