



TREASURER

DAUPHIN COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2004 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2005 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Robert F. Dick
Treasurer
Dauphin County
Harrisburg, PA 17108

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

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.

October 7, 2008

JACK WAGNER
Auditor General

TREASURER
 DAUPHIN 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	70	\$ 19.00	\$ 1,330.00
Junior	3	5.00	15.00
Senior	6	12.00	72.00
Replacements	2	5.00	10.00
Military	8	1.00	8.00
Non-resident			
Junior	1	40.00	40.00
Archery			
Resident	31	15.00	465.00
Muzzleloaders			
Resident	24	10.00	240.00
Antlerless deer			
Resident	12,886	5.00	64,430.00
Resident landowners	2	5.00	10.00
Non-resident landowners	114	25.00	2,850.00
Armed forces	36	5.00	180.00
Disabled veterans	7	5.00	35.00
Replacements	35	5.00	175.00
Migratory			
Resident	19	2.00	38.00
Non-resident	1	5.00	5.00
Bear			
Resident	12	15.00	180.00
Totals (Note 2)	<u>13,257</u>		70,083.00
Disbursements to Game Commission (Note 3)			(70,072.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(26.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(15.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ (15.00)</u>

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

TREASURER
 DAUPHIN 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	70	\$ 19.00	\$ 1,330.00
Junior	3	5.00	15.00
Senior	2	12.00	24.00
Replacements	2	5.00	10.00
Military	21	1.00	21.00
Non-resident			
Archery			
Resident	36	15.00	540.00
Muzzleloaders			
Resident	28	10.00	280.00
Antlerless deer			
Resident	11,374	5.00	56,870.00
Resident landowners	3	5.00	15.00
Non-resident landowners	153	25.00	3,825.00
Armed forces	46	5.00	230.00
Disabled veterans	8	5.00	40.00
Replacements	10	5.00	50.00
Furtaker			
Adult resident	2	19.00	38.00
Migratory			
Resident	16	2.00	32.00
Bear			
Resident	11	15.00	165.00
Totals (Note 2)	<u>11,785</u>		63,485.00
Disbursements to Game Commission (Note 3)			(63,449.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(21.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			15.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ 15.00</u>

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

TREASURER
 DAUPHIN 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	64	\$ 19.00	\$ 1,216.00
Junior	3	5.00	15.00
Senior	1	12.00	12.00
Military	19	1.00	19.00
Non-resident			
Adult	1	100.00	100.00
Archery			
Resident	40	15.00	600.00
Muzzleloaders			
Resident	29	10.00	290.00
Antlerless deer			
Resident	11,240	5.00	56,200.00
Resident landowners	3	5.00	15.00
Non-resident landowners	121	25.00	3,025.00
Armed forces	31	5.00	155.00
Disabled veterans	16	5.00	80.00
Replacements	25	5.00	125.00
Furtaker			
Adult resident	1	19.00	19.00
Migratory			
Resident	18	2.00	36.00
Bear			
Resident	11	15.00	165.00
Totals (Note 2)	<u>11,623</u>		<u>62,072.00</u>
Disbursements to Game Commission (Note 3)			(62,043.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(29.00)</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, 2007			<u>\$ -</u>

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

TREASURER
 DAUPHIN 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	69	\$ 21.00	\$ 1,449.00
Senior resident	2	10.00	20.00
Tourist			
Three day	3	25.00	75.00
Senior lifetime	13	50.00	650.00
Replacements	2	4.25	8.50
Lake Erie And Trout/Salmon Combo Stamp	1	14.00	14.00
Trout/Salmon Stamp	<u>75</u>	8.00	<u>600.00</u>
Totals (Note 2)	<u><u>165</u></u>		2,816.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(2,816.50)</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, 2005			<u><u>\$ -</u></u>

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

TREASURER
 DAUPHIN COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	53	\$ 21.00	\$ 1,113.00
Replacements	2	4.25	8.50
Senior resident	1	10.00	10.00
One day resident	1	10.00	10.00
National Guard/Armed Forces	10	1.00	10.00
Senior lifetime	12	50.00	600.00
Replacements	4	4.25	17.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.00	14.00
Trout/Salmon Stamp	<u>59</u>	8.00	<u>472.00</u>
Totals (Note 2)	<u><u>143</u></u>		2,254.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(2,254.50)</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, 2006			<u><u>\$ -</u></u>

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

TREASURER
 DAUPHIN 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	10,012	\$ 54,864.00
Senior citizen	2,075	7,131.00
Lifetime	634	19,540.00
Duplicates	<u>6</u>	<u>30.00</u>
Totals (Note 2)	<u><u>12,727</u></u>	81,565.00
Disbursements to Department of Agriculture (Note 3)		<u>(81,565.00)</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>

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

TREASURER
 DAUPHIN COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,017	\$ 44,077.00
Senior citizen	1,897	6,469.00
Lifetime	<u>796</u>	<u>24,020.00</u>
Totals (Note 2)	<u><u>10,710</u></u>	74,566.00
Disbursements to Department of Agriculture (Note 3)		<u>(74,566.00)</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, 2006		<u><u>\$ -</u></u>

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

TREASURER
 DAUPHIN COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(d) of *The Fiscal Code*, 72 P.S § 401(d), 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.

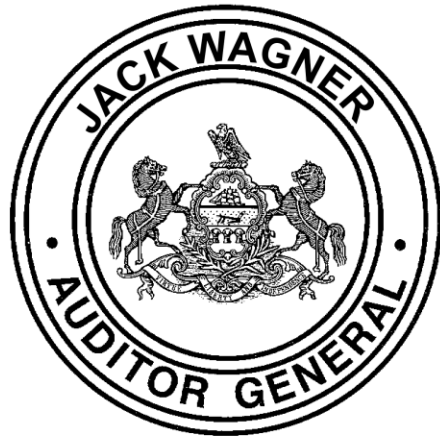
TREASURER
DAUPHIN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2006

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

Robert F. Dick served as Treasurer during the hunting license period July 1, 2004 to June 30, 2007 and during the fishing and dog license period January 1, 2005 to December 31, 2006.



TREASURER
DAUPHIN COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2006

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 15 receipts tested, 8 receipts were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from two days to seven 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 controls over funds received by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

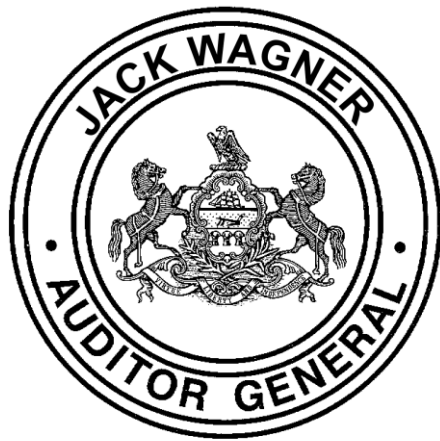
Deposits were not made daily because the Treasurer did not consider the amount of money collected to be material.

Recommendation

We 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
DAUPHIN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2006

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
Dauphin County
P. O. Box 1295
Harrisburg, PA 17108

The Honorable Robert F. Dick Treasurer

The Honorable Marie E. Rebuck Controller

The Honorable Jeff Haste 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.