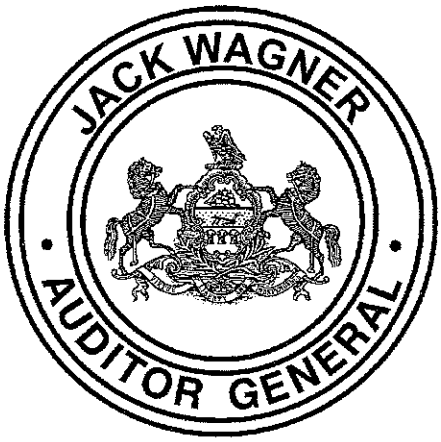
TREASURER

GREENE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007




TREASURER

GREENE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007

CONTENTS

Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, Pennsylvania 17120-0018

JACK WAGNER
AUDITOR GENERAL

# Independent Auditor's Report

The Honorable Cory L. Grandel
Treasurer
Greene County
Waynesburg, PA 15370

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

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 deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statements:

- Inadequate Internal Controls Over The Bank Account.
- Inadequate Segregation Of Duties.

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 all the significant deficiencies described above to be material weaknesses.

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.

May 6, 2009

JACK WAGNER
Auditor General

JACK WAGNER

AUDITOR GENERAL

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

| License Type | Licenses Sold | License Value | Amount Due Game Commission |
|---|---|---|---|
| Resident | | | |
| Adult | 352 | $ 19.00 | $ 6,688.00 |
| Junior | 34 | 5.00 | 170.00 |
| Junior combination | 11 | 8.00 | 88.00 |
| Senior | 67 | 12.00 | 804.00 |
| Replacements | 5 | 5.00 | 25.00 |
| Non-resident | | | |
| Adult | 120 | 100.00 | 12,000.00 |
| Junior | 7 | 40.00 | 280.00 |
| Junior combination | 6 | 50.00 | 300.00 |
| Seven day | 8 | 30.00 | 240.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Archery | | | |
| Resident | 83 | 15.00 | 1,245.00 |
| Non-resident | 32 | 25.00 | 800.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Muzzleloaders | | | |
| Resident | 49 | 10.00 | 490.00 |
| Non-resident | 16 | 20.00 | 320.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Antlerless deer | | | |
| Resident | 13,217 | 5.00 | 66,085.00 |
| Non-resident | 505 | 25.00 | 12,625.00 |
| Armed forces | 18 | 5.00 | 90.00 |
| Disabled veterans | 15 | 5.00 | 75.00 |
| Replacements | 11 | 5.00 | 55.00 |
| Furtaker | | | |
| Adult resident | 10 | 19.00 | 190.00 |
| Senior resident | 4 | 12.00 | 48.00 |
| Adult non-resident | 9 | 80.00 | 720.00 |
| Migratory | | | |
| Resident | 20 | 2.00 | 40.00 |
| Non-resident | 6 | 5.00 | 30.00 |
| Bear | | | |
| Resident | 39 | 15.00 | 585.00 |
| Non-resident | 3 | 35.00 | 105.00 |
| Totals (Note 2) | 14,650 | | 104,113.00 |
| Disbursements to Game Commission (Note 3) | | | (103,988.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | (124.00) |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 1.00 |
| Examination adjustments (Note 5) | | | (1.00) |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2004 | | | $ - |

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

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

| License Type | Licenses Sold | License Value | Amount Due Game Commission |
|---|---|---|---|
| Resident | | | |
| Adult | 502 | $ 19.00 | $ 9,538.00 |
| Junior | 44 | 5.00 | 220.00 |
| Junior combination | 39 | 8.00 | 312.00 |
| Senior | 83 | 12.00 | 996.00 |
| Replacements | 11 | 5.00 | 55.00 |
| Military | 16 | 1.00 | 16.00 |
| Non-resident | | | |
| Adult | 104 | 100.00 | 10,400.00 |
| Junior | 4 | 40.00 | 160.00 |
| Junior combination | 1 | 50.00 | 50.00 |
| Seven day | 8 | 30.00 | 240.00 |
| Replacements | 5 | 5.00 | 25.00 |
| Archery | | | |
| Resident | 129 | 15.00 | 1,935.00 |
| Non-resident | 24 | 25.00 | 600.00 |
| Muzzleloaders | | | |
| Resident | 80 | 10.00 | 800.00 |
| Non-resident | 20 | 20.00 | 400.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Antlerless deer | | | |
| Resident | 16,326 | 5.00 | 81,630.00 |
| Resident landowners | 6 | 5.00 | 30.00 |
| Non-resident | 590 | 25.00 | 14,750.00 |
| Armed forces | 19 | 5.00 | 95.00 |
| Disabled veterans | 21 | 5.00 | 105.00 |
| Replacements | 12 | 5.00 | 60.00 |
| Furtaker | | | |
| Adult resident | 13 | 19.00 | 247.00 |
| Senior resident | 5 | 12.00 | 60.00 |
| Adult non-resident | 10 | 80.00 | 800.00 |
| Migratory | | | |
| Resident | 22 | 2.00 | 44.00 |
| Non-resident | 6 | 5.00 | 30.00 |
| Bear | | | |
| Resident | 49 | 15.00 | 735.00 |
| Non-resident | 5 | 35.00 | 175.00 |
| Totals (Note 2) | 18,156 | | 124,518.00 |
| Disbursements to Game Commission (Note 3) | | | (124,379.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | (129.00) |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 10.00 |
| Examination adjustments (Note 5) | | | (20.00) |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2005 | | | $ (10.00) |

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

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

| License Type | Licenses Sold | License Value | Amount Due Game Commission |
|---|---|---|---|
| Resident | | | |
| Adult | 456 | $ 19.00 | $ 8,664.00 |
| Junior | 41 | 5.00 | 205.00 |
| Junior combination | 24 | 8.00 | 192.00 |
| Senior | 84 | 12.00 | 1,008.00 |
| Replacements | 11 | 5.00 | 55.00 |
| Military | 27 | 1.00 | 27.00 |
| Non-resident | | | |
| Adult | 77 | 100.00 | 7,700.00 |
| Junior | 5 | 40.00 | 200.00 |
| Junior combination | 4 | 50.00 | 200.00 |
| Seven day | 9 | 30.00 | 270.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Archery | | | |
| Resident | 135 | 15.00 | 2,025.00 |
| Non-resident | 20 | 25.00 | 500.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Muzzleloaders | | | |
| Resident | 84 | 10.00 | 840.00 |
| Non-resident | 12 | 20.00 | 240.00 |
| Replacements | 3 | 5.00 | 15.00 |
| Antlerless deer | | | |
| Resident | 16,230 | 5.00 | 81,150.00 |
| Resident landowners | 5 | 5.00 | 25.00 |
| Non-resident | 695 | 25.00 | 17,375.00 |
| Armed forces | 35 | 5.00 | 175.00 |
| Disabled veterans | 24 | 5.00 | 120.00 |
| Replacements | 5 | 5.00 | 25.00 |
| Furtaker | | | |
| Adult resident | 15 | 19.00 | 285.00 |
| Senior resident | 3 | 12.00 | 36.00 |
| Adult non-resident | 4 | 80.00 | 320.00 |
| Migratory | | | |
| Resident | 22 | 2.00 | 44.00 |
| Non-resident | 4 | 5.00 | 20.00 |
| Bear | | | |
| Resident | 42 | 15.00 | 630.00 |
| Non-resident | 6 | 35.00 | 210.00 |
| Totals (Note 2) | 18,085 | | 122,571.00 |
| Disbursements to Game Commission (Note 3) | | | (122,424.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | (147.00) |
| 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, 2006 | | | $ - |

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

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

| License Type | Licenses Sold | License Value | Amount Due Game Commission |
|---|---|---|---|
| Resident | | | |
| Adult | 396 | $ 19.00 | $ 7,524.00 |
| Junior | 38 | 5.00 | 190.00 |
| Junior combination | 18 | 8.00 | 144.00 |
| Senior | 71 | 12.00 | 852.00 |
| Replacements | 10 | 5.00 | 50.00 |
| Military | 32 | 1.00 | 32.00 |
| Non-resident | | | |
| Adult | 93 | 100.00 | 9,300.00 |
| Junior | 2 | 40.00 | 80.00 |
| Junior combination | 1 | 50.00 | 50.00 |
| Seven day | 6 | 30.00 | 180.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Archery | | | |
| Resident | 141 | 15.00 | 2,115.00 |
| Non-resident | 30 | 25.00 | 750.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Muzzleloaders | | | |
| Resident | 86 | 10.00 | 860.00 |
| Non-resident | 9 | 20.00 | 180.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Antlerless deer | | | |
| Resident | 16,293 | 5.00 | 81,465.00 |
| Resident landowners | 6 | 5.00 | 30.00 |
| Non-resident | 660 | 25.00 | 16,500.00 |
| Armed forces | 29 | 5.00 | 145.00 |
| Disabled veterans | 27 | 5.00 | 135.00 |
| Replacements | 11 | 5.00 | 55.00 |
| Furtaker | | | |
| Adult resident | 27 | 19.00 | 513.00 |
| Junior resident | 1 | 5.00 | 5.00 |
| Senior resident | 1 | 12.00 | 12.00 |
| Adult non-resident | 9 | 80.00 | 720.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Migratory | | | |
| Resident | 18 | 2.00 | 36.00 |
| Non-resident | 5 | 5.00 | 25.00 |
| Bear | | | |
| Resident | 45 | 15.00 | 675.00 |
| Non-resident | 3 | 35.00 | 105.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Totals (Note 2) | 18,075 | | 122,763.00 |
| Disbursements to Game Commission (Note 3) | | | (122,613.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | (146.00) |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 4.00 |
| Examination adjustments (Note 5) | | | (5.00) |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2007 | | | $ (1.00) |

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

TREASURER
GREENE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

| License Type | Licenses Sold | License Value | Amount Due Fish and Boat Commission |
|---|---|---|---|
| Resident | 294 | $ 16.25 | $ 4,777.50 |
| Replacements | 3 | 4.25 | 12.75 |
| Senior resident | 6 | 3.25 | 19.50 |
| Non-resident | 24 | 34.25 | 822.00 |
| Tourist | | | |
| Three day | 4 | 14.25 | 57.00 |
| Senior lifetime | 59 | 15.25 | 899.75 |
| Replacements | 6 | 4.25 | 25.50 |
| Trout/Salmon Stamp | 286 | 5.00 | 1,430.00 |
| Totals (Note 2) | 682 | | 8,044.00 |
| Disbursements to Fish and Boat Commission (Note 3) | | | (8,044.00) |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | | - |
| Examination adjustments | | | - |
| Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2004 | | | $ - |

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

TREASURER
GREENE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

| License Type | Licenses Sold | License Value | Amount Due Fish and Boat Commission |
|---|---|---|---|
| Resident | 277 | $ 21.00 | $ 5,817.00 |
| Replacements | 4 | 4.25 | 17.00 |
| Senior resident | 14 | 10.00 | 140.00 |
| Non-resident | 19 | 51.00 | 969.00 |
| Tourist | | | |
| Three day | 4 | 25.00 | 100.00 |
| Senior lifetime | 25 | 50.00 | 1,250.00 |
| Replacements | 5 | 4.25 | 21.25 |
| Lake Erie Stamp | 8 | 8.00 | 64.00 |
| Lake Erie And Trout/Salmon Combo Stamp | 63 | 14.00 | 882.00 |
| Trout/Salmon Stamp | 156 | 8.00 | 1,248.00 |
| Totals (Note 2) | 575 | | 10,508.25 |
| Disbursements to Fish and Boat Commission (Note 3) | | | (10,511.50) |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | | (3.25) |
| Examination adjustments | | | - |
| Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2005 | | | $ (3.25) |

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

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

| License Type | Licenses Sold | License Value | Amount Due Fish and Boat Commission |
|---|---|---|---|
| Resident | 222 | $ 21.00 | $ 4,662.00 |
| Replacements | 2 | 4.25 | 8.50 |
| Senior resident | 11 | 10.00 | 110.00 |
| National Guard/Armed Forces | 11 | 1.00 | 11.00 |
| Non-resident | 22 | 51.00 | 1,122.00 |
| Tourist | | | |
| One day | 2 | 25.00 | 50.00 |
| Senior lifetime | 30 | 50.00 | 1,500.00 |
| Replacements | 5 | 4.25 | 21.25 |
| Lake Erie Stamp | 7 | 8.00 | 56.00 |
| Lake Erie And Trout/Salmon Combo Stamp | 65 | 14.00 | 910.00 |
| Trout/Salmon Stamp | 143 | 8.00 | 1,144.00 |
| Totals (Note 2) | 520 | | 9,594.75 |
| Disbursements to Fish and Boat Commission (Note 3) | | | (9,591.50) |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | | 3.25 |
| Examination adjustments | | | - |
| Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2006 | | | $ 3.25 |

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

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

| License Type | Licenses Sold | License Value | Amount Due Fish and Boat Commission |
|---|---|---|---|
| Resident | 202 | $ 21.00 | $ 4,242.00 |
| Replacements | 3 | 4.25 | 12.75 |
| Senior resident | 10 | 10.00 | 100.00 |
| National Guard/Armed Forces | 10 | 1.00 | 10.00 |
| Non-resident | 29 | 51.00 | 1,479.00 |
| Tourist | | | |
| Three day | 4 | 25.00 | 100.00 |
| Senior lifetime | 30 | 50.00 | 1,500.00 |
| Replacements | 4 | 4.25 | 17.00 |
| Upgradê | 4 | 5.00 | 20.00 |
| Lake Erie Stamp | 3 | 8.00 | 24.00 |
| Lake Erie And Trout/Salmon Combo Stamp | 61 | 14.00 | 854.00 |
| Trout/Salmon Stamp | 141 | 8.00 | 1,128.00 |
| Totals (Note 2) | 501 | | 9,486.75 |
| Disbursements to Fish and Boat Commission (Note 3) | | | (9,486.75) |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | | - |
| Examination adjustments | | | - |
| Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007 | | | $ - |

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

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

| License Type | Licenses Sold | Amount Due Department of Agriculture |
|---|---|---|
| Individual | 4,744 | $ 28,614.00 |
| Senior citizen | 1,375 | 5,505.00 |
| Lifetime | 10 | 360.00 |
| Duplicates | 1 | 5.00 |
| Totals (Note 2) | 6,130 | 34,484.00 |
| Disbursements to Department of Agriculture (Note 3) | | (34,484.00) |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | - |
| Examination adjustments | | - |
| Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2004 | | $ - |

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

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

| License Type | Licenses Sold | Amount Due Department of Agriculture |
|---|---|---|
| Individual | 5,129 | $ 30,827.00 |
| Senior citizen | 1,468 | 5,884.00 |
| Lifetime | 7 | 200.00 |
| Totals (Note 2) | 6,604 | 36,911.00 |
| Disbursements to Department of Agriculture (Note 3) | | (36,911.00) |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | - |
| Examination adjustments | | - |
| Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2005 | | $ - |

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

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

| License Type | Licenses Sold | Amount Due Department of Agriculture |
|---|---|---|
| Individual | 4,623 | $ 27,835.00 |
| Senior citizen | 1,321 | 5,233.00 |
| Lifetime | 13 | 430.00 |
| Totals (Note 2) | 5,957 | 33,498.00 |
| Disbursements to Department of Agriculture (Note 3) | | (33,498.00) |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | - |
| Examination adjustments | | - |
| Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006 | | $ - |

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

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

| License Type | Licenses Sold | Amount Due Department of Agriculture |
|---|---|---|
| Individual | 4,445 | $ 26,805.00 |
| Senior citizen | 1,364 | 5,288.00 |
| Lifetime | 18 | 590.00 |
| Totals (Note 2) | 5,827 | 32,683.00 |
| Disbursements to Department of Agriculture (Note 3) | | (32,683.00) |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | - |
| Examination adjustments | | - |
| Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007 | | $ - |

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

TREASURER
GREENE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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:

| License Type | Licensing Agency | License Period |
|---|---|---|
| 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 hunting and dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The proceeds from the sale of paper fishing licenses for license years 2005 through 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license year 2007 was remitted weekly through an electronic funds transfer program.

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 Note 5.

5. Examination Adjustment - Hunting License Sales

The amounts reflected as examination adjustments for the Hunting License Sales Statements ending June 30, 2004, June 30, 2005 and June 30, 2007 all represent immaterial adjustments to various license sales.

6. County Officer Serving During Examination Period

Cory L. Grandel served as Treasurer during the hunting license period July 1, 2003 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2007.

TREASURER
GREENE COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DE7EMBER 31, 2007

Finding No. 1 - Inadequate Internal Controls Over The Bank Account

Our examination of the accounting records for the office disclosed the following deficiencies in the internal controls over the bank account:

- Bank reconciliations were not prepared monthly.
- There was not a running balance in the checkbook.
- All deposits were not posted to the check register.
- There was no accountability over undisbursed funds. There was an adjusted bank balance of $30,676 without a corresponding liabilities report indicating to whom the monies were due.

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

A good system of internal controls ensures that:

- Bank statements are reconciled to the book balance on a monthly basis and any discrepancies are immediately investigated and resolved. There should be a running balance in the checkbook which accounts for all collections deposited and checks written from the account.
- 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 funds on hand should equal unpaid obligations.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

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

Finding No. 1 - Inadequate Internal Controls Over The Bank Account (Continued)

Management's Response

The County Officer responded as follows:

> The Commonwealth account was addressed by dividing the account as well as future contributions into three separate Commonwealth accounts. There was an account established for dog, fish, and hunt. In addition, each account has an Excel spreadsheet for tracking and reconciling.

Finding No. 2 - Inadequate Segregation Of Duties

Our examination disclosed that one employee in the office was responsible for performing the following functions:

- Opening mail.
- Collecting cash, entering collection information into the computer system, and issuing receipts.
- Preparing deposit slips.
- Making the bank deposit.
- Posting disbursements to the disbursement journal.
- Reconciling the bank account.
- Approving Disbursements
- Preparing checks.
- Signing checks.
- Summarizing accounting records.

A good system of internal controls requires adequate segregation of duties.

In order to achieve adequate segregation of duties, one employee should not have custody of cash and at the same time maintain the accounting records for the cash. These duties should be segregated and rotated daily. As an alternative control, someone independent from maintaining the accounting records and handling cash should review the employee's work daily. The reviewer should sign and date the records and documents reviewed.

Finding No. 2 - Inadequate Segregation Of Duties (Continued)

This condition existed because office personnel were not cross-trained. Additionally, duties involving the handling of cash and maintaining accounting records were not rotated daily.

Without adequate segregation of duties, the possibility of funds being lost or misappropriated increases significantly.

Recommendation

We recommend that the office provide for greater segregation of duties within the office. This can be done by cross-training personnel and rotating job functions that include the handling of cash and maintaining the accounting records for the cash. As an alternative and/or additional control, someone independent from the handling of cash and the accounting records should review the employee's work at the end of each day. The reviewer should sign and date the records and documents reviewed.

Management's Response

The County Officer responded as follows:

> The treasurer will review all bank statements and any relevant monthly financial reports. In doing so, he will initial and date each document once reviewed.

Auditor's Conclusion

We also recommend oversight over the daily deposits by someone other than the person making the deposit. Additionally, we recommend that a review of the bank validated deposit slip with the day's collection is done and any discrepancies are immediately investigated. This oversight should be performed on a daily basis.

TREASURER
GREENE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

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Acting Secretary
Department of Agriculture

Ms. Susan L. West
Director
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

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|---|---|
| The Honorable Robert M. McCord | Pennsylvania State Treasurer |
| The Honorable Cory L. Grandel | Treasurer |
| The Honorable David Balint | Controller |
| The Honorable Pamela Mosier Snyder | Chairwoman of the Board of Commissioners |

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