

ATTESTATION ENGAGEMENT

Treasurer

Montour County, Pennsylvania

For the Period

Hunting – July 1, 2014 to June 30, 2018

Fishing and Dog – January 1, 2014 to
December 31, 2017

March 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Norma Bird
Treasurer
Montour County
Danville, PA 17821

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Montour 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). The county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Treasurer, Montour County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

March 20, 2019

Eugene A. DePasquale
Auditor General

CONTENTS

	<u>Page</u>
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2014 To June 30, 2015	1
For The License Period July 1, 2015 To June 30, 2016	2
For The License Period July 1, 2016 To June 30, 2017	3
For The License Period July 1, 2017 To June 30, 2018	4
Fishing License Sales:	
For The License Period January 1, 2014 To December 31, 2014.....	5
For The License Period January 1, 2015 To December 31, 2015.....	6
For The License Period January 1, 2016 To December 31, 2016.....	7
For The License Period January 1, 2017 To December 31, 2017.....	8
Dog License Sales:	
For The License Period January 1, 2014 To December 31, 2014.....	9
For The License Period January 1, 2015 To December 31, 2015.....	10
For The License Period January 1, 2016 To December 31, 2016.....	11
For The License Period January 1, 2017 To December 31, 2017.....	12
Notes To The Statements Of Receipts And Disbursements	13
Summary Of Prior Examination Recommendations.....	15
Report Distribution	16

TREASURER
 MONTOUR COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	333	\$ 6,812.10
Junior	11	62.70
Junior combination	26	226.20
Senior	22	279.40
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	3	152.10
Military	23	39.10
Reserves	2	3.40
Spring Turkey	24	496.80
Mentored Youth	30	51.00
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	215	3,385.50
Muzzleloaders - Resident and Non-resident	160	1,712.00
Antlerless deer		
Resident	2,745	15,646.50
Non-resident	23	591.10
Armed forces	20	114.00
Disabled veterans	3	17.10
Elk - Antlered and Antlerless	16	171.20
Bobcat	13	74.10
Fisher	2	11.40
Furtaker		
Adult resident	20	394.00
Migratory - Resident and Non-resident	56	154.20
Bear - Resident and Non-resident	174	2,731.80
DMAP - Resident and Non-resident	26	252.20
Replacements	28	159.60
Totals (Note 2)	<u>3,986</u>	<u>34,645.20</u>
Disbursements to Game Commission (Note 3)		(34,431.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.60)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	353	\$ 6,954.10
Junior	12	68.40
Junior combination	34	295.80
Senior	25	324.50
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	3	152.10
Military	16	27.20
Spring Turkey	27	558.90
Mentored Youth	16	27.20
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	226	3,548.20
Muzzleloaders - Resident and Non-resident	160	1,732.00
Antlerless deer		
Resident	3,094	17,635.80
Resident landowners	1	5.70
Non-resident	23	591.10
Armed forces	15	85.50
Disabled veterans	7	39.90
Elk - Antlered and Antlerless	29	310.30
Bobcat	15	85.50
Fisher	6	34.20
River Otter	2	11.40
Federal Duck Stamp	16	435.20
Furtaker		
Adult resident	35	689.50
Migratory - Resident and Non-resident	66	178.20
Bear - Resident and Non-resident	167	2,621.90
DMAP - Resident and Non-resident	32	310.40
Replacements	20	114.00
Totals (Note 2)	<u>4,412</u>	<u>38,045.40</u>
Disbursements to Game Commission (Note 3)		(37,831.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	355	\$ 7,064.50
Junior	11	64.90
Junior combination	35	311.50
Senior	21	270.90
Senior Lifetime Combo	10	1,009.00
Senior Lifetime Hunting	2	101.80
Military	26	49.40
Reserves	1	1.90
Spring Turkey	21	438.90
Mentored Adult	1	19.90
Mentored Youth	18	34.20
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	238	3,784.20
Muzzleloaders - Resident and Non-resident	157	1,711.30
Antlerless deer		
Resident	2,987	17,623.30
Resident landowners	2	11.80
Non-resident	26	673.40
Armed forces	31	182.90
Disabled veterans	9	53.10
Elk - Antlered and Antlerless	37	403.30
Bobcat	12	70.80
Fisher	9	53.10
Federal Duck Stamp	23	630.20
Furtaker		
Adult resident	30	597.00
Migratory - Resident and Non-resident	63	182.70
Bear - Resident and Non-resident	169	2,687.10
DMAP - Resident and Non-resident	23	227.70
Replacements	16	94.40
Totals (Note 2)	<u>4,337</u>	<u>38,756.80</u>
Disbursements to Game Commission (Note 3)		(38,538.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(218.10)</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, 2016 to June 30, 2017		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	350	\$ 6,965.00
Junior	9	53.10
Landowner	1	3.90
Junior combination	33	293.70
Senior	18	232.20
Senior Lifetime Combo	11	1,109.90
Senior Lifetime Hunting	5	254.50
Military	17	32.30
Reserves	1	1.90
Spring Turkey	18	376.20
Mentored Youth	21	39.90
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	223	3,545.70
Muzzleloaders - Resident and Non-resident	140	1,526.00
Antlerless deer		
Resident	3,293	19,428.70
Resident landowners	2	11.80
Non-resident	26	673.40
Armed forces	19	112.10
Disabled veterans	7	41.30
Elk - Antlered and Antlerless	29	316.10
Bobcat	11	64.90
Fisher	9	53.10
Adult Pheasant	27	699.30
Federal Duck Stamp	19	520.60
Furtaker		
Adult resident	26	517.40
Migratory - Resident and Non-resident	43	124.70
Bear - Resident and Non-resident	172	2,734.80
DM AP - Resident and Non-resident	40	396.00
Replacements	23	136.70
Hunting & Trapping Digest	56	280.00
Totals (Note 2)	<u>4,653</u>	<u>40,948.80</u>
Disbursements to Game Commission (Note 3)		(40,726.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(222.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	197	\$ 4,274.90
3 Year Resident	3	191.10
5 Year Resident	1	105.70
Voluntary Youth	2	3.40
Replacements	3	17.10
Senior resident	4	42.80
National Guard/Armed Forces	13	22.10
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Seven day	3	101.10
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	8	85.60
Replacements	4	11.40
Lake Erie And Trout/Salmon Combo Stamp	13	191.10
Trout/Salmon Stamp	185	1,609.50
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>463</u>	<u>7,887.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,887.70)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	159	\$ 3,291.30
3 Year Resident	4	254.80
5 Year Resident	1	105.70
Voluntary Youth	7	11.90
Senior resident	8	77.60
5 Year Senior Resident	1	50.70
National Guard/Armed Forces	5	8.50
Non-resident	1	50.70
Tourist		
Seven day	1	33.70
Senior lifetime	6	304.20
Lifetime Upgrade Card	2	21.40
Replacements	1	5.70
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	146	1,270.20
1 Year Trout/Salmon	6	52.20
3 Year Trout/Salmon	2	49.40
Annual Fishing Button	23	102.00
Totals (Note 2)	<u>380</u>	5,780.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,780.90)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	153	\$ 3,326.50
3 Year Resident	2	127.40
5 Year Resident	2	211.40
Discount Resident	1	11.40
Voluntary Youth	7	11.90
Replacements	1	5.70
Senior resident	14	150.20
National Guard/Armed Forces	12	21.20
Tourist		
One day	2	51.60
Three day	2	51.80
Senior lifetime	15	806.50
Lifetime Upgrade Card	3	32.30
Replacements	4	23.60
Lake Erie Stamp	2	17.60
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	130	1,134.20
1 Year Trout/Salmon	16	139.80
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	2	81.40
Annual Fishing Button	19	76.00
Totals (Note 2)	<u>396</u>	6,432.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,432.80)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 MONTGOMERY COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	122	\$ 2,671.80
3 Year Resident	3	191.70
5 Year Resident	1	105.90
10 Year Resident	1	210.90
Voluntary Youth	4	7.60
Replacements	1	5.90
Senior resident	12	130.80
National Guard/Armed Forces	11	20.90
Non-resident	2	103.80
Tourist		
Three day	3	77.70
Senior lifetime	11	559.90
Lifetime Upgrade Card	1	10.90
Replacements	4	23.60
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	6	89.40
Trout/Salmon Stamp	111	987.90
1 Year Trout/Salmon	17	151.30
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	13	52.00
Totals (Note 2)	<u>330</u>	<u>5,629.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,629.40)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
 MONTGOMERY COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	1,957	\$ 11,075.00
Senior citizen	624	2,218.00
Lifetime	134	3,940.00
Totals (Note 2)	<u>2,715</u>	17,233.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,233.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	1,965	\$ 11,127.00
Senior citizen	610	2,180.00
Lifetime	162	4,860.00
Totals (Note 2)	<u>2,737</u>	18,167.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,167.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	1,753	\$ 9,917.00
Senior citizen	556	1,948.00
Lifetime	119	3,600.00
Totals (Note 2)	<u>2,428</u>	15,465.00
Disbursements to Department of Agriculture (Note 3)		<u>(15,465.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 MONTOUR COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	1,658	\$ 9,426.00
Senior citizen	536	1,888.00
Lifetime	112	3,390.00
Totals (Note 2)	<u>2,306</u>	14,704.00
Disbursements to Department of Agriculture (Note 3)		<u>(14,698.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		6.00
Examination adjustments (Note 5)		<u>(6.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
MONTGOMERY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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 hunting licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

TREASURER
MONTOUR COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 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. Examination Adjustment – 2017 Dog Licenses Statement

The examination adjustment represents two annual licenses sold in error in May that were voided in July.

6. County Officers Serving During Examination Period

Jesse A. Kline served as Treasurer during the hunting license period July 1, 2014 to December 31, 2017 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

Norma Bird served as Treasurer during the hunting license period January 1, 2018 to June 30, 2018.

TREASURER
MONTOUR COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendations

During our prior examination, we recommended that the office:

- Establish and implement an adequate system of internal controls over the bank account.
- Establish and implement procedures to ensure that all unissued licenses are available for review.
- Provide for greater segregation of duties within the office.
- Obtain a validation from the bank as to the mix of cash and checks deposited.

During our current examination, we noted that the office complied with our recommendations.

TREASURER
MONTOUR COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Norma Bird
Treasurer

The Honorable Kenneth A. Holdren
Chairperson of the Board of Commissioners

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