

TREASURER

PIKE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2010

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

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

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable John Gilpin
Treasurer
Pike County
Milford, PA 18337

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Pike County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

January 5, 2011

JACK WAGNER
Auditor General



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	121	\$ 2,299.00
Junior	5	25.00
Junior combination	12	96.00
Senior	40	480.00
Replacements	4	20.00
Military	7	7.00
Non-resident		
Adult	68	6,800.00
Junior	7	280.00
Junior combination	3	150.00
Seven day	1	30.00
Replacements	3	15.00
Archery		
Resident	55	825.00
Non-resident	9	225.00
Muzzleloaders		
Resident	41	410.00
Non-resident	9	180.00
Replacements	1	5.00
Antlerless deer		
Resident	9,135	45,675.00
Non-resident	564	14,100.00
Armed forces	8	40.00
Disabled veterans	7	35.00
Replacements	5	25.00
Furtaker		
Adult resident	4	76.00
Senior resident	1	12.00
Adult non-resident	1	80.00
Migratory		
Resident	33	66.00
Non-resident	5	25.00
Bear		
Resident	72	1,080.00
Non-resident	14	490.00
Totals (Note 2)	<u>10,235</u>	<u>73,551.00</u>
Disbursements to Game Commission (Note 3)		(73,486.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(65.00)</u>
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, 2008		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	118	\$ 2,242.00
Junior	6	30.00
Junior combination	10	80.00
Senior	38	456.00
Senior Lifetime Hunting	3	150.00
Military	6	6.00
Spring Turkey	1	20.00
Non-resident		
Adult	63	6,300.00
Junior	3	120.00
Junior combination	5	250.00
Seven day	2	60.00
Archery		
Resident	44	660.00
Non-resident	13	325.00
Muzzleloaders		
Resident	50	500.00
Non-resident	12	240.00
Antlerless deer		
Resident	9,415	47,075.00
Non-resident	460	11,500.00
Armed forces	4	20.00
Disabled veterans	4	20.00
Furtaker		
Adult resident	7	133.00
Senior resident	1	12.00
Adult non-resident	2	160.00
Migratory		
Resident	35	70.00
Non-resident	5	25.00
Bear		
Resident	63	945.00
Non-resident	14	490.00
Replacements	7	35.00
Totals (Note 2)	<u>10,391</u>	<u>71,924.00</u>
Disbursements to Game Commission (Note 3)		(71,853.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(71.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ -</u>

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

TREASURER
PIKE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	141	\$ 2,735.70
Junior	1	5.70
Junior combination	14	121.80
Senior	34	431.80
Senior Lifetime Combo	7	609.90
Senior Lifetime Hunting	10	507.00
Military	10	17.00
Spring Turkey	8	165.60
Mentored Youth	17	28.90
Non-resident		
Adult	67	6,746.90
Junior	3	122.10
Junior combination	5	253.50
Seven day	1	30.70
Archery		
Resident	63	979.10
Non-resident	10	257.00
Muzzleloaders		
Resident	59	626.30
Non-resident	8	165.60
Antlerless deer		
Resident	5,703	32,518.50
Non-resident	838	21,496.60
Armed forces	9	51.30
Disabled veterans	5	28.50
Elk		
Antlered	1	10.70
Other	4	42.80
Bobcat	1	5.70
Furtaker		
Adult resident	6	104.20
Senior resident	2	25.40
Migratory		
Resident	35	94.50
Non-resident	4	22.80
Bear		
Resident	86	1,320.20
Non-resident	11	392.70
DMAP		
Resident	10	145.50
Non-resident	4	138.80
Totals (Note 2)	<u>7,177</u>	<u>70,202.80</u>
Disbursements to Game Commission (Note 3)		(70,132.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(69.90)</u>
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, 2010		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	87	\$ 1,827.00
Replacements	1	4.25
Senior resident	9	90.00
One day resident	2	20.00
National Guard/Armed Forces	1	1.00
Non-resident	14	714.00
Tourist		
Three day	5	125.00
Seven day	3	99.00
Senior lifetime	70	3,500.00
Lifetime Upgrade Card	35	175.00
Replacements	8	34.00
Lake Erie And Trout/Salmon Combo Stamp	5	70.00
Trout/Salmon Stamp	<u>140</u>	<u>1,120.00</u>
Totals (Note 2)	<u><u>380</u></u>	<u>7,779.25</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,794.25)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(15.00)
Examination adjustment (Note 5)		<u>15.00</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007		<u><u>\$ -</u></u>

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

TREASURER
 PIKE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	78	\$ 1,681.40
Senior resident	5	53.50
Non-resident	14	720.30
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	36	1,821.70
Lifetime Upgrade Card	29	162.50
Replacements	7	32.75
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>106</u>	<u>906.10</u>
Totals (Note 2)	<u><u>279</u></u>	<u>5,467.05</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,467.05)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<u><u>\$ -</u></u>

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

TREASURER
PIKE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	94	\$ 2,039.80
Replacements	3	17.10
Senior resident	7	74.90
National Guard/Armed Forces	1	1.70
Non-resident	9	465.30
Replacements	1	5.70
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	17	113.90
Replacements	14	74.10
Trout/Salmon Stamp	<u>96</u>	<u>835.20</u>
Totals (Note 2)	<u><u>267</u></u>	<u>4,828.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,828.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2009		<u><u>\$ -</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,110	\$ 28,140.00
Senior citizen	1,271	4,237.00
Lifetime	<u>170</u>	<u>4,970.00</u>
Totals (Note 2)	<u><u>6,551</u></u>	37,347.00
Disbursements to Department of Agriculture (Note 3)		<u>(37,347.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		<u><u>\$ -</u></u>

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

TREASURER
 PIKE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,287	\$ 29,203.00
Senior citizen	1,256	4,172.00
Lifetime	<u>174</u>	<u>5,030.00</u>
Totals (Note 2)	<u><u>6,717</u></u>	38,405.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,405.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		<u><u>\$ -</u></u>

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

TREASURER
 PIKE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,548	\$ 25,030.00
Senior citizen	1,178	3,898.00
Lifetime	<u>157</u>	<u>4,620.00</u>
Totals (Note 2)	<u><u>5,883</u></u>	33,548.00
Disbursements to Department of Agriculture (Note 3)		<u>(33,548.00)</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, 2009		<u><u>\$ -</u></u>

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

TREASURER
 PIKE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of paper Hunting Licenses for the 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 the license years 2008 and 2009 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of paper fishing licenses for the 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 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
PIKE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

3. Disbursements (Continued)

The proceeds from the sale of dog licenses for the license years were remitted by check to the Department of Agriculture 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 – Fishing License Period Ending December 31, 2007

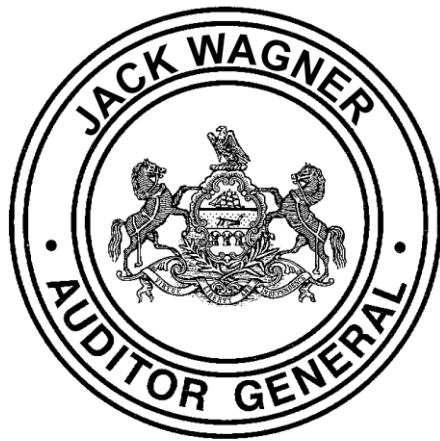
In November 2007, the Treasurer discovered that a Resident Senior Lifetime license was sold in 2003 and the receipt was not remitted to the Fish Commission. The Fish Commission instructed the Treasurer to remit payment at the 2003 license price, which was \$15.

6. Prior Examination Balance Due - Hunting Licenses

During our prior examination, we determined that there was a balance due to the Game Commission of \$48. The Treasurer never received a settlement letter, and therefore, did not remit payment.

7. County Officer Serving During Examination Period

John Gilpin served as Treasurer during the hunting license period July 1, 2007 to June 30, 2010 and during the fishing and dog license period January 1, 2007 to December 31, 2009.



TREASURER
PIKE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Susan L. West
Director
Bureau of Dog Law Enforcement
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable John Gilpin

Treasurer

The Honorable Richard Caridi

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.