



**TREASURER  
SUSQUEHANNA COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2009 TO JUNE 30, 2012  
FISHING AND DOG  
JANUARY 1, 2010 TO DECEMBER 31, 2012**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



Commonwealth of Pennsylvania  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Catherine Benedict  
Treasurer  
Susquehanna County  
Montrose, PA 18801

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

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

November 21, 2013

**EUGENE A. DEPASQUALE**  
Auditor General

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TREASURER  
 SUSQUEHANNA 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	358	\$ 7,052.60
Junior	19	108.30
Junior combination	25	217.50
Senior	45	571.50
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	20	1,014.00
Senior Lifetime Upgrade Combo	1	50.70
Military	35	59.50
Spring Turkey	9	186.30
Mentored Youth	15	25.50
Non-resident		
Adult	93	9,365.10
Junior	4	162.80
Junior combination	2	101.40
Seven day	3	92.10
Archery - Resident and Non-resident	158	2,710.60
Muzzleloaders - Resident and Non-resident	122	1,495.40
Antlerless deer		
Resident	8,988	51,231.60
Resident landowners	24	136.80
Non-resident	1,246	32,022.20
Non-resident landowners	2	51.40
Armed forces	40	228.00
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	18	192.60
Bobcat	20	114.00
Furtaker		
Adult resident	14	275.80
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	52	161.40
Bear - Resident and Non-resident	146	2,352.20
DMAP - Resident and Non-resident	17	189.90
Replacements	26	148.20
Totals (Note 2)	<u>11,548</u>	<u>111,801.60</u>
Disbursements to Game Commission (Note 3)		(111,538.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(263.30)</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  
 SUSQUEHANNA 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	304	\$ 5,988.80
Junior	17	96.90
Junior combination	22	191.40
Senior	39	495.30
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	2	101.40
Military	43	73.10
Spring Turkey	17	351.90
Mentored Youth	13	22.10
Non-resident		
Adult	78	7,854.60
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	144	2,430.80
Muzzleloaders - Resident and Non-resident	93	1,145.10
Antlerless deer		
Resident	8,528	48,609.60
Resident landowners	20	114.00
Non-resident	1,086	27,910.20
Non-resident landowners	4	102.80
Armed forces	44	250.80
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	20	214.00
Bobcat	26	148.20
Furtaker		
Adult resident	14	275.80
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	41	119.70
Bear - Resident and Non-resident	121	1,959.70
DMAP - Resident and Non-resident	17	189.90
Replacements	35	199.50
Totals (Note 2)	<u>10,777</u>	<u>100,521.90</u>
Disbursements to Game Commission (Note 3)		(100,248.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(273.00)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER  
SUSQUEHANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	317	\$6,244.90
Junior	18	102.60
Junior combination	23	200.10
Senior	43	546.10
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	10	507.00
Military	36	61.20
Spring Turkey	16	331.20
Mentored Youth	20	34.00
Non-resident		
Adult	87	8,760.90
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	164	2,824.80
Muzzleloaders - Resident and Non-resident	108	1,335.60
Antlerless deer		
Resident	8,853	50,462.10
Resident landowners	20	114.00
Non-resident	1,209	31,071.30
Non-resident landowners	3	77.10
Armed forces	39	222.30
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	19	203.30
Bobcat	21	119.70
Fisher	3	17.10
Furtaker		
Adult resident	14	275.80
Senior resident	2	25.40
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	43	131.10
Bear - Resident and Non-resident	150	2,495.00
DMAP - Resident and Non-resident	11	206.70
Replacements	42	239.40
Totals (Note 2)	<u>11,321</u>	<u>108,473.70</u>
Disbursements to Game Commission (Note 3)		(108,200.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(272.90)</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  
 SUSQUEHANNA 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	120	\$ 2,604.00
Replacements	1	5.70
Senior resident	9	96.30
National Guard/Armed Forces	4	6.80
Non-resident	18	930.60
Tourist		
One day	2	51.40
Three day	4	102.80
Seven day	1	33.70
Senior lifetime	17	861.90
Lifetime Upgrade Card	1	6.70
Replacements	10	57.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>79</u>	<u>687.30</u>
Totals (Note 2)	<u><u>267</u></u>	5,458.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,458.90)</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, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER  
SUSQUEHANNA 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	115	\$ 2,495.50
Replacements	3	17.10
Senior resident	5	53.50
National Guard/Armed Forces	8	13.60
Non-resident	14	723.80
Tourist		
Three day	1	25.70
Senior lifetime	17	861.90
Lifetime Upgrade Card	3	20.10
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	76	661.20
	<hr/>	<hr/>
Totals (Note 2)	250	4,945.00
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(4,945.00)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		\$ -
		<hr/> <hr/>

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

TREASURER  
SUSQUEHANNA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	120	\$ 2,604.00
Replacements	1	5.70
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	15	25.50
Non-resident	15	775.50
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	17	861.90
Lifetime Upgrade Card	7	46.90
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Trout/Salmon Stamp	<u>99</u>	<u>861.30</u>
Totals (Note 2)	<u><u>286</u></u>	5,330.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,330.20)</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 January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER  
 SUSQUEHANNA 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	4,799	\$ 26,887.00
Senior citizen	1,777	6,209.00
Lifetime	92	2,660.00
Totals (Note 2)	<u>6,668</u>	35,756.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,756.00)</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  
 SUSQUEHANNA 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	4,586	\$ 25,732.00
Senior citizen	1,898	6,598.00
Lifetime	<u>103</u>	<u>3,010.00</u>
Totals (Note 2)	<u><u>6,587</u></u>	35,340.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,349.79)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(9.79)
Examination adjustments (Note 5)		<u>9.79</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

TREASURER  
 SUSQUEHANNA COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,411	\$ 24,661.00
Senior citizen	1,955	6,881.00
Lifetime	<u>128</u>	<u>3,680.00</u>
Totals (Note 2)	<u><u>6,494</u></u>	35,222.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,261.19)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(39.19)
Examination adjustments (Note 5)		<u>39.19</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER  
 SUSQUEHANNA COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2012 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

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 2009 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
SUSQUEHANNA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2010 through 2012 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 Adjustments

Receipts for dog license sales were deposited into an interest bearing account for the years 2011 and 2012. Interest in the amounts of \$9.79 in 2011, and \$39.19 in 2012 were earned and remitted to the Commonwealth.

6. County Officer Serving During Examination Period

Catherine Benedict served as Treasurer during the hunting license period July 1, 2009 to June 30, 2012 and during the fishing and dog license period January 1, 2010 to December 31, 2012.



TREASURER  
SUSQUEHANNA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

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 Catherine Benedict                      Treasurer

The Honorable Alan M. Hall                              Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://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](mailto:news@auditorgen.state.pa.us).