

TREASURER

SUSQUEHANNA COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2009

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2009

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## 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.

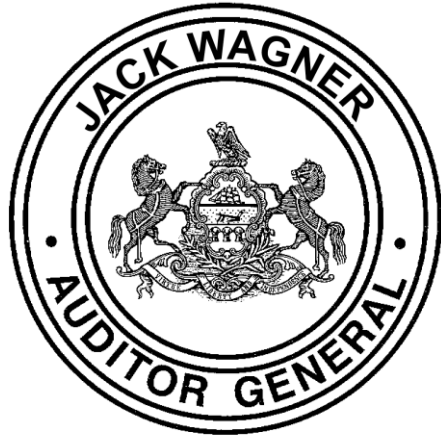
Independent Auditor's Report (Continued)

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.

June 11, 2010

JACK WAGNER  
Auditor General



TREASURER  
SUSQUEHANNA 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	416	\$ 19.00	\$ 7,904.00
Junior	51	5.00	255.00
Junior combination	24	8.00	192.00
Senior	66	12.00	792.00
Replacements	17	5.00	85.00
Military	38	1.00	38.00
Non-resident			
Adult	114	100.00	11,400.00
Junior	2	40.00	80.00
Junior combination	4	50.00	200.00
Seven day	1	30.00	30.00
Replacements	6	5.00	30.00
Archery			
Resident	109	15.00	1,635.00
Non-resident	22	25.00	550.00
Muzzleloaders			
Resident	97	10.00	970.00
Non-resident	19	20.00	380.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	8,902	5.00	44,510.00
Resident landowners	29	5.00	145.00
Non-resident	1,458	25.00	36,450.00
Non-resident landowners	6	25.00	150.00
Armed forces	41	5.00	205.00
Disabled veterans	30	5.00	150.00
Replacements	14	5.00	70.00
Furtaker			
Adult resident	17	19.00	323.00
Senior resident	2	12.00	24.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	45	2.00	90.00
Non-resident	7	5.00	35.00
Bear			
Resident	147	15.00	2,205.00
Non-resident	10	35.00	350.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>11,698</u>		<u>109,343.00</u>
Disbursements to Game Commission (Note 3)			(109,066.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(258.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			19.00
Examination adjustments (Note 5)			<u>(19.00)</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	371	\$ 19.00	\$ 7,049.00
Junior	37	5.00	185.00
Junior combination	13	8.00	104.00
Senior	75	12.00	900.00
Replacements	9	5.00	45.00
Military	26	1.00	26.00
Non-resident			
Adult	100	100.00	10,000.00
Junior	2	40.00	80.00
Junior combination	4	50.00	200.00
Seven day	10	30.00	300.00
Archery			
Resident	107	15.00	1,605.00
Non-resident	24	25.00	600.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	85	10.00	850.00
Non-resident	25	20.00	500.00
Antlerless deer			
Resident	9,059	5.00	45,295.00
Resident landowners	23	5.00	115.00
Non-resident	1,279	25.00	31,975.00
Non-resident landowners	4	25.00	100.00
Armed forces	30	5.00	150.00
Disabled veterans	28	5.00	140.00
Replacements	12	5.00	60.00
Furtaker			
Adult resident	15	19.00	285.00
Senior resident	2	12.00	24.00
Adult non-resident	2	80.00	160.00
Replacements	1	5.00	5.00
Migratory			
Resident	40	2.00	80.00
Non-resident	12	5.00	60.00
Bear			
Resident	131	15.00	1,965.00
Non-resident	8	35.00	280.00
Totals (Note 2)	<u>11,536</u>		103,148.00
Disbursements to Game Commission (Note 3)			(102,883.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(266.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(1.00)
Examination adjustments (Note 5)			<u>1.00</u>
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  
SUSQUEHANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	352	\$ 19.00	\$ 6,688.00
Junior	39	5.00	195.00
Junior combination	23	8.00	184.00
Senior	59	12.00	708.00
Senior Lifetime Hunting	1	50.00	50.00
Military	32	1.00	32.00
Non-resident			
Adult	102	100.00	10,200.00
Junior	6	40.00	240.00
Junior combination	2	50.00	100.00
Seven day	5	30.00	150.00
Archery			
Resident	103	15.00	1,545.00
Non-resident	19	25.00	475.00
Muzzleloaders			
Resident	92	10.00	920.00
Non-resident	21	20.00	420.00
Antlerless deer			
Resident	9,081	5.00	45,405.00
Resident landowners	22	5.00	110.00
Non-resident	1,100	25.00	27,500.00
Non-resident landowners	5	25.00	125.00
Armed forces	35	5.00	175.00
Disabled veterans	28	5.00	140.00
Furtaker			
Adult resident	15	19.00	285.00
Senior resident	3	12.00	36.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	45	2.00	90.00
Non-resident	7	5.00	35.00
Bear			
Resident	142	15.00	2,130.00
Non-resident	7	35.00	245.00
Replacements	35	5.00	175.00
Totals (Note 2)	<u>11,382</u>		98,438.00
Disbursements to Game Commission (Note 3)			(98,173.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(265.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009			<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  
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	125	\$ 2,625.00
Replacements	2	8.50
Senior resident	8	80.00
National Guard/Armed Forces	10	10.00
Non-resident	23	1,173.00
Tourist		
Seven day	4	132.00
Senior lifetime	76	3,800.00
Replacements	9	38.25
Lake Erie Stamp	2	16.00
Lake Erie And Trout/Salmon Combo Stamp	2	28.00
Trout/Salmon Stamp	<u>143</u>	<u>1,144.00</u>
Totals (Note 2)	<u><u>404</u></u>	9,054.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,054.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2006		<u><u>\$ -</u></u>

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

TREASURER  
SUSQUEHANNA 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	110	\$ 2,310.00
Senior resident	8	80.00
National Guard/Armed Forces	4	4.00
Non-resident	25	1,275.00
Tourist		
Three day	2	50.00
Seven day	1	33.00
Senior lifetime	76	3,800.00
Lifetime Upgrade Card	1	5.00
Replacements	8	34.00
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	9	126.00
Trout/Salmon Stamp	144	1,152.00
Totals (Note 2)	<u>389</u>	<u>8,877.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,877.00)</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, 2007		<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  
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	104	\$ 2,230.90
Replacements	1	5.70
Senior resident	3	31.40
National Guard/Armed Forces	4	6.10
Non-resident	16	825.80
Tourist		
Three day	10	257.00
Senior lifetime	36	1,818.90
Lifetime Upgrade Card	24	135.40
Replacements	8	44.15
Donations for the Fish and Boat Commission		5.00
Lake Erie And Trout/Salmon Combo Stamp	5	72.80
Trout/Salmon Stamp	82	691.70
Totals (Note 2)	<u>293</u>	6,124.85
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,124.85)</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>

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  
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	120	\$ 2,604.00
Senior resident	5	53.50
National Guard/Armed Forces	10	17.00
Non-resident	15	775.50
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	4	26.80
Replacements	8	45.60
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	96	835.20
	<hr/>	<hr/>
Totals (Note 2)	<u>296</u>	5,983.20
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(5,983.20)</u>
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 ending December 31, 2009		<hr/> <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  
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,762	\$ 32,676.00
Senior citizen	1,726	6,222.00
Lifetime	58	1,865.00
Totals (Note 2)	<u>7,546</u>	40,763.00
Disbursements to Department of Agriculture (Note 3)		<u>(40,763.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<u>\$ -</u>

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  
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,250	\$ 29,742.00
Senior citizen	1,688	6,062.00
Lifetime	<u>82</u>	<u>2,570.00</u>
Totals (Note 2)	<u><u>7,020</u></u>	38,374.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,374.00)</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  
 SUSQUEHANNA 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	5,164	\$ 29,134.00
Senior citizen	1,735	6,101.00
Lifetime	<u>103</u>	<u>3,130.00</u>
Totals (Note 2)	<u><u>7,002</u></u>	38,365.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,365.00)</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  
 SUSQUEHANNA 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	4,746	\$ 26,692.00
Senior citizen	1,812	6,418.00
Lifetime	<u>118</u>	<u>3,480.00</u>
Totals (Note 2)	<u><u>6,676</u></u>	36,590.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,590.00)</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  
 SUSQUEHANNA COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 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 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 hunting licenses for license years 2007 and 2009 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license year 2009 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, 2006 TO JUNE 30, 2009 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license years 2006 and 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, 2008, and 2009 were 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.

5. Examination Adjustments For The Hunting License Periods Ending June 30, 2007 And June 30, 2008

The treasurer refunded \$19 in September 2006 for the sale of a Resident Adult Hunting License No. 21764 A in July 2006.

In October 2007, the Treasurer processed credits totaling \$20, and only reported credits of \$19 on the monthly transmittal.

6. County Officer Serving During Examination Period

Catherine Benedict served as Treasurer during the hunting license period July 1, 2006 to June 30, 2009 and during the fishing and dog license period January 1, 2006 to December 31, 2009.

TREASURER  
SUSQUEHANNA COUNTY  
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended:

- That the office establish and implement procedures to ensure that all unissued hunting licenses are properly maintained and accounted for.

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

TREASURER  
SUSQUEHANNA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2009 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 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

Treasurer  
Susquehanna County  
Susquehanna County Courthouse  
P. O. Box 218  
Montrose, PA 18801

The Honorable Catherine Benedict                      Treasurer

The Honorable MaryAnn Warren                      Chairperson 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](http://www.auditorgen.state.pa.us).