



**TREASURER
WARREN COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2007 TO JUNE 30, 2011
FISHING AND DOG
JANUARY 1, 2008 TO DECEMBER 31, 2011**

Released April 2013

COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL



TREASURER

WARREN COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING

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FISHING AND DOG

JANUARY 1, 2008 TO DECEMBER 31, 2011

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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Dennis M. Munksgard
Treasurer
Warren County
Warren, PA 16365

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Warren 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. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Statements:

- Dog Licenses Not Available For Examination.

Independent Auditor's Report (Continued)

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 the significant deficiency described above to be a material weakness.

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.



November 20, 2012

EUGENE A. DEPASQUALE
Auditor General



TREASURER
WARREN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	292	\$ 5,548.00
Junior	31	155.00
Junior combination	28	224.00
Senior	50	600.00
Military	44	44.00
Non-resident		
Adult	27	2,700.00
Seven day	5	150.00
Archery - Resident and Non-resident	103	1,595.00
Muzzleloaders - Resident and Non-resident	73	760.00
Antlerless deer		
Resident	11,080	55,400.00
Resident landowners	61	305.00
Non-resident landowners	2	50.00
Armed forces	45	225.00
Disabled veterans	11	55.00
Furtaker		
Adult resident	20	380.00
Junior resident	1	5.00
Senior resident	2	24.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	57	120.00
Bear - Resident and Non-resident	63	1,005.00
Replacements	25	125.00
Totals (Note 2)	<u>12,021</u>	<u>69,550.00</u>
Disbursements to Game Commission (Note 3)		(69,407.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(173.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(30.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2007 to June 30, 2008		<u>\$ (30.00)</u>

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

TREASURER
WARREN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	285	\$ 5,415.00
Junior	26	130.00
Junior combination	22	176.00
Senior	55	660.00
Military	43	43.00
Non-resident		
Adult	25	2,500.00
Archery - Resident and Non-resident	121	1,865.00
Muzzleloaders - Resident and Non-resident	106	1,120.00
Antlerless deer		
Resident	11,096	55,480.00
Resident landowners	60	300.00
Non-resident	3	75.00
Armed forces	50	250.00
Disabled veterans	15	75.00
Furtaker		
Adult resident	20	380.00
Senior resident	3	36.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	57	123.00
Bear - Resident and Non-resident	78	1,330.00
Replacements	40	200.00
Totals (Note 2)	<u>12,106</u>	<u>70,238.00</u>
Disbursements to Game Commission (Note 3)		(70,053.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(186.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ (1.00)</u>

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

TREASURER
WARREN 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	264	\$ 5,200.80
Junior	22	125.40
Landowner	7	25.90
Junior combination	28	243.60
Senior	39	495.30
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	21	1,064.70
Senior Lifetime Upgrade Combo	3	152.10
Military	54	91.80
Spring Turkey	10	207.00
Mentored Youth	9	15.30
Non-resident		
Adult	17	1,711.90
Spring Turkey	1	40.70
Archery - Resident and Non-resident	126	1,998.20
Muzzleloaders - Resident and Non-resident	98	1,078.60
Antlerless deer		
Resident	8,827	50,313.90
Resident landowners	71	404.70
Non-resident	250	6,425.00
Non-resident landowners	2	51.40
Armed forces	57	324.90
Disabled veterans	15	85.50
Elk - Antlered and Antlerless	3	32.10
Bobcat	3	17.10
Furtaker		
Adult resident	18	354.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	61	170.70
Bear - Resident and Non-resident	88	1,421.60
DMAP - Resident and Non-resident	48	515.60
Replacements	40	228.00
Totals (Note 2)	<u>10,188</u>	<u>73,312.60</u>
Disbursements to Game Commission (Note 3)		(73,127.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(185.20)</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
WARREN 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	300	\$ 5,910.00
Junior	19	108.30
Landowner	5	18.50
Junior combination	30	261.00
Senior	34	431.80
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	2	101.40
Military	52	88.40
Spring Turkey	8	165.60
Mentored Youth	13	22.10
Non-resident		
Adult	16	1,611.20
Archery - Resident and Non-resident	147	2,337.90
Muzzleloaders - Resident and Non-resident	101	1,110.70
Antlerless deer		
Resident	6,992	39,854.40
Resident landowners	67	381.90
Non-resident	101	2,595.70
Non-resident landowners	3	77.10
Armed forces	49	279.30
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	8	85.60
Bobcat	13	74.10
Fisher	7	39.90
Furtaker		
Adult resident	16	315.20
Senior resident	1	12.70
Migratory - Resident and Non-resident	69	192.30
Bear - Resident and Non-resident	117	1,936.90
DMAP - Resident and Non-resident	48	465.60
Replacements	31	176.70
Totals (Note 2)	<u>8,289</u>	<u>60,177.30</u>
Disbursements to Game Commission (Note 3)		(59,962.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(215.30)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
WARREN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	94	\$ 2,017.40
Replacements	1	5.70
Senior resident	6	62.80
One day resident	2	21.40
National Guard/Armed Forces	6	8.80
Non-resident	6	309.50
Tourist		
One day	1	25.70
Three day	9	231.30
Seven day	1	33.70
Senior lifetime	55	2,784.30
Lifetime Upgrade Card	1	5.70
Replacements	5	28.50
Lake Erie Stamp	10	85.60
Lake Erie And Trout/Salmon Combo Stamp	82	1,188.60
Trout/Salmon Stamp	73	622.50
Totals (Note 2)	<u>352</u>	<u>7,431.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,431.50)</u>
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 January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
WARREN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	128	\$ 2,777.60
Senior resident	8	85.60
One day resident	2	21.40
National Guard/Armed Forces	9	15.30
Non-resident	6	310.20
Tourist		
One day	1	25.70
Three day	8	205.60
Seven day	2	67.40
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	7	46.90
Replacements	10	57.00
Lake Erie Stamp	15	130.50
Lake Erie And Trout/Salmon Combo Stamp	68	999.60
Trout/Salmon Stamp	82	713.40
Totals (Note 2)	<u>368</u>	<u>6,571.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,571.60)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
WARREN 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	115	\$ 2,495.50
Replacements	2	11.40
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	6	10.20
Non-resident	7	361.90
Tourist		
Three day	6	154.20
Seven day	2	67.40
Senior lifetime	26	1,318.20
Lifetime Upgrade Card	6	40.20
Replacements	7	39.90
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	55	808.50
Trout/Salmon Stamp	82	713.40
Totals (Note 2)	<u>325</u>	<u>6,128.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,128.50)</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>

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

TREASURER
WARREN 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	100	\$ 2,170.00
Replacements	1	5.70
Senior resident	6	64.20
One day resident	1	10.70
National Guard/Armed Forces	6	10.20
Non-resident	3	155.10
Tourist		
One day	1	25.70
Three day	3	77.10
Seven day	2	67.40
Senior lifetime	19	963.30
Lifetime Upgrade Card	14	93.80
Replacements	6	34.20
Lake Erie Stamp	6	52.20
Lake Erie And Trout/Salmon Combo Stamp	47	690.90
Trout/Salmon Stamp	75	652.50
Totals (Note 2)	<u>290</u>	<u>5,073.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,073.00)</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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 WARREN COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,326	\$ 13,608.00
Senior citizen	841	3,205.00
Lifetime	440	13,220.00
Totals (Note 2)	<u>3,607</u>	30,033.00
Disbursements to Department of Agriculture (Note 3)		<u>(30,023.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		10.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ 10.00</u>

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

TREASURER
WARREN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,090	\$ 12,312.00
Senior citizen	801	3,025.00
Lifetime	438	13,180.00
Totals (Note 2)	<u>3,329</u>	28,517.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,508.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		9.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ 9.00</u>

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

TREASURER
WARREN 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	2,530	\$ 14,878.00
Senior citizen	941	3,549.00
Lifetime	415	12,520.00
Totals (Note 2)	<u>3,886</u>	30,947.00
Disbursements to Department of Agriculture (Note 3)		<u>(30,941.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		6.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ 6.00</u>

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

TREASURER
 WARREN 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	2,396	\$ 12,705.00
Senior citizen	896	3,140.00
Lifetime	412	10,940.00
Totals (Note 2)	<u>3,704</u>	26,785.00
Disbursements to Department of Agriculture (Note 3)		<u>(26,785.00)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
WARREN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

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 license years 2006 through 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2010 were remitted weekly through an electronic funds transfer program.

TREASURER
WARREN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

3. Disbursements (Continued)

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

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.

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. County Officer Serving During Examination Period

Nancy L. Siggins served as Treasurer during the hunting license period July 1, 2007 to June 30, 2011 and during the fishing and dog license period January 1, 2008 to December 31, 2011.

TREASURER
WARREN COUNTY
FINDING AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

Finding - Dog Licenses Not Available For Examination

Our examination of the office required that all dog licenses issued to the Treasurer be accounted for. The Treasurer receives these licenses from the Department of Agriculture. The Department of Agriculture had an arrangement with two agents that sell dog licenses in Warren County whereby these agents received their licenses from the Warren County Treasurer but the agents remitted the collections directly to the Department of Agriculture. The agents did not return any unissued licenses back to the Treasurer for license years 2008 and 2009. Because they were not returned, we could not determine if they were ever issued or not. For license year 2008, there were 441 individual licenses and 170 senior licenses that could not be accounted for. For license year 2009, there were 443 individual licenses and 180 senior licenses that could not be accounted for.

In order for an entity to have an efficient record-keeping system, all unissued licenses must be returned to the county treasurer. Good internal accounting controls ensure that all licenses are maintained and accounted for. In addition, all documentation should be kept until audited by the Department of the Auditor General.

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

This condition existed because the office failed to establish adequate internal control procedures over licenses given to the agents.

Recommendations

We recommend that the office establish and implement procedures to ensure that all licenses, including those issued to agents, are accounted for and maintained as required by good internal accounting controls.

We further recommend that the office not destroy citations until after they have been subject to examination by the Department of the Auditor General.

Management's Response

The County Officer responded as follows:

The procedures that were used in the past have been changed and the condition for unissued dog licenses not being returned will not occur in the future.

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendations.

TREASURER
WARREN COUNTY
COMMENT

FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

Comment - Compliance With Prior Examination Recommendation

During our prior examination, we recommended that unsold hunting licenses be available for examination.

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

TREASURER
WARREN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Lynn M. Diehl
Director
Dog Law Enforcement Office
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Dennis M. Munksgard Treasurer

The Honorable John E. Eggleston Chairperson of the Board of Commissioners

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