

ATTESTATION ENGAGEMENT

Treasurer

Clearfield County, Pennsylvania

For the Period

Hunting - July 1, 2015 to June 30, 2018

Fishing and Dog - January 1, 2015 to
December 31, 2018

December 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 Carol Fox
Treasurer
Clearfield County
Clearfield, PA 16830

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Clearfield 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 judgement, 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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 Statements 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, Clearfield County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Eugene A. DePasquale
Auditor General

October 22, 2019

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TREASURER
CLEARFIELD 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	60	\$ 1,182.00
Junior	6	34.20
Landowner	1	3.70
Junior combination	2	17.40
Senior	7	88.90
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Military	71	124.70
Spring Turkey	2	41.40
Mentored Youth	3	5.10
Non-resident - Adult	5	503.50
Archery - Resident and Non-resident	80	1,266.00
Muzzleloaders - Resident and Non-resident	49	534.30
Antlerless deer		
Resident	13,294	75,775.80
Resident landowners	58	330.60
Non-resident	409	10,511.30
Non-resident landowners	4	102.80
Armed forces	80	456.00
Disabled veterans	81	461.70
Elk - Antlered and Antlerless	17	181.90
Bobcat	13	74.10
Fisher	5	28.50
River Otter	1	5.70
Federal Duck Stamp	4	108.80
Furtaker		
Adult resident	5	98.50
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	15	46.50
Bear - Resident and Non-resident	52	836.40
DMAP - Resident and Non-resident	3	29.10
Replacements	49	279.30
Donations for the Game Commission	1	2.50
Totals (Note 2)	<u>14,383</u>	<u>93,486.90</u>
Disbursements to Game Commission (Note 3)		(93,279.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(207.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
CLEARFIELD 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	55	\$ 1,094.50
Junior	2	11.80
Landowner	2	7.80
Senior	7	90.30
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	1	50.90
Military	74	151.60
Reserves	1	1.90
Spring Turkey	16	334.40
Mentored Youth	4	7.60
Non-resident - Adult	9	908.10
Archery - Resident and Non-resident	80	1,302.00
Muzzleloaders - Resident and Non-resident	62	705.80
Antlerless deer		
Resident	13,165	77,673.50
Resident landowners	47	277.30
Non-resident	396	10,256.40
Non-resident landowners	4	103.60
Armed forces	71	418.90
Disabled veterans	89	525.10
Elk - Antlered and Antlerless	27	294.30
Bobcat	12	70.80
Fisher	8	47.20
River Otter	1	5.90
Federal Duck Stamp	10	274.00
Furtaker		
Adult resident	8	159.20
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	20	64.00
Bear - Resident and Non-resident	61	989.90
DMAP - Resident and Non-resident	3	29.70
Replacements	70	413.00
Totals (Note 2)	<u>14,310</u>	<u>96,578.00</u>
Disbursements to Game Commission (Note 3)		(96,378.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(200.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

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

TREASURER
CLEARFIELD 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	51	\$ 1,014.90
Junior	1	5.90
Landowner	1	3.90
Junior combination	5	44.50
Senior	8	103.20
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	2	101.80
Military	56	115.40
Reserves	1	1.90
Spring Turkey	9	188.10
Mentored Youth	1	1.90
Non-resident - Adult	6	605.40
Non-resident - Seven day	1	30.90
Archery - Resident and Non-resident	79	1,296.10
Muzzleloaders - Resident and Non-resident	52	586.80
Antlerless deer		
Resident	13,256	78,210.40
Resident landowners	50	295.00
Non-resident	466	12,069.40
Non-resident landowners	4	103.60
Armed forces	61	359.90
Disabled veterans	94	554.60
Elk - Antlered and Antlerless	18	196.20
Bobcat	20	118.00
Fisher	6	35.40
River Otter	1	5.90
Adult Pheasant	8	207.20
Federal Duck Stamp	5	137.00
Furtaker - Adult resident	7	139.30
Furtaker - Disabled veterans	2	5.80
Migratory - Resident and Non-resident	12	40.80
Bear - Resident and Non-resident	55	874.50
DMAP - Resident and Non-resident	5	49.50
Replacements	64	377.60
Hunting & Trapping Digest	16	80.00
Totals (Note 2)	<u>14,426</u>	<u>98,263.50</u>
Disbursements to Game Commission (Note 3)		(98,059.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(204.00)</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
CLEARFIELD 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	20	\$ 414.00
Senior resident	3	29.10
National Guard/Armed Forces	17	28.90
Reduced Disabled Veterans	4	10.80
Tourist		
Three day	1	25.70
Senior lifetime	3	152.10
Lifetime Upgrade Card	2	21.40
Replacements	2	11.40
Donations for the Fish and Boat Commission	1	2.50
Lake Erie Stamp	4	29.40
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
Trout/Salmon Stamp	30	261.00
1 Year Trout/Salmon	3	26.10
Replacements	1	(1.00)
Annual Fishing Button	15	60.00
Totals (Note 2)	112	1,159.60
Disbursements to Fish and Boat Commission (Note 3)		(1,159.60)
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, 2015 to December 31, 2015		\$ -

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

TREASURER
CLEARFIELD 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	31	\$ 673.70
Mentored Youth	1	-
Voluntary Youth	1	1.70
Senior resident	4	42.80
National Guard/Armed Forces	22	39.00
Replacements	1	5.70
Reduced Disabled Veterans	5	8.50
Tourist		
Senior lifetime	7	355.50
Lifetime Upgrade Card	1	10.70
Replacements	6	35.00
Lake Erie Stamp	1	6.00
Lake Erie And Trout/Salmon Combo Stamp	8	118.00
Trout/Salmon Stamp	46	401.40
1 Year Trout/Salmon	4	35.00
Angler and Boater Magazine	2	25.40
Annual Fishing Button	9	41.00
Totals (Note 2)	<u>149</u>	<u>1,799.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,799.40)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
CLEARFIELD 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	24	\$ 525.60
Mentored Youth	1	-
Senior resident	1	10.90
National Guard/Armed Forces	19	36.10
Reduced Disabled Veterans	4	7.60
Tourist		
Three day	1	25.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	2	21.80
Replacements	2	11.80
Lake Erie Stamp	2	14.90
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	33	293.70
1 Year Trout/Salmon	8	71.20
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	8	37.00
Totals (Note 2)	<u>115</u>	<u>1,415.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,415.50)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
CLEARFIELD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	16	\$ 350.40
3 Year Resident	1	63.90
Mentored Youth	2	-
Senior resident	2	21.80
National Guard/Armed Forces	12	22.80
Reduced Disabled Veterans	4	7.60
Non-resident	1	51.90
Senior lifetime	4	203.60
Lifetime Upgrade Card	4	43.60
Lake Erie Stamp	3	20.90
Lake Erie And Trout/Salmon Combo Stamp	4	59.60
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	2	49.80
10 Year Trout/Salmon	1	80.90
Angler and Boater Magazine	1	12.90
Annual Fishing Button	6	24.00
Totals (Note 2)	93	1,280.70
Disbursements to Fish and Boat Commission (Note 3)		(1,280.70)
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, 2018 to December 31, 2018		\$ -

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

TREASURER
 CLEARFIELD 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	8,930	\$52,612.00
Senior citizen	3,520	\$13,358.00
Lifetime	701	\$21,250.00
Totals (Note 2)	<u>13,151</u>	87,220.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$87,220.00)</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
 CLEARFIELD 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	9,192	\$54,086.00
Senior citizen	3,505	\$13,355.00
Lifetime	784	\$24,170.00
Totals (Note 2)	<u>13,481</u>	91,611.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$91,611.00)</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
CLEARFIELD 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	8,336	\$48,974.00
Senior citizen	3,268	\$12,334.00
Lifetime	720	\$22,150.00
Totals (Note 2)	<u>12,324</u>	83,458.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$83,458.00)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
 CLEARFIELD COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,671	\$50,993.00
Senior citizen	3,357	\$12,737.00
Lifetime	789	\$24,210.00
Totals (Note 2)	<u>12,817</u>	87,940.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$87,940.00)</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, 2018 to December 31, 2018		<u>\$ -</u>

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

TREASURER
 CLEARFIELD COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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 2015 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2018 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
CLEARFIELD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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

Carol Fox served as Treasurer during the hunting license period July 1, 2015 to June 30, 2018 and during the fishing and dog license period January 1, 2015 to December 31, 2018.

TREASURER
CLEARFIELD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. John Howard
Chief Counsel
Governor's Office of General Counsel
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

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

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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Carol Fox
Treasurer

The Honorable Tom Adamson
Controller

The Honorable John A. Sobel
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.