

ATTESTATION ENGAGEMENT

Treasurer

McKean County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2017

Fishing and Dog - January 1, 2013 to
December 31, 2017

November 2018



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 Mary Jo Sherwood
Treasurer
McKean County
Smethport, PA 16749

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, McKean 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, McKean County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

October 9, 2018

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TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	91	\$ 1,792.70
Junior	9	51.30
Landowner	5	18.50
Junior combination	13	113.10
Senior	4	50.80
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	6	304.20
Military	23	39.10
Spring Turkey	2	41.40
Mentored Youth	7	11.90
Non-resident		
Adult	27	2,718.90
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	46	732.20
Muzzleloaders - Resident and Non-resident	35	384.50
Antlerless deer		
Resident	5,340	30,438.00
Resident landowners	44	250.80
Non-resident	529	13,595.30
Non-resident landowners	5	128.50
Armed forces	28	159.60
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	6	64.20
Bobcat	19	108.30
Fisher	8	45.60
Furtaker		
Adult resident	9	177.30
Senior resident	2	25.40
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	11	29.70
Bear - Resident and Non-resident	69	1,103.30
DMAP - Resident and Non-resident	28	321.60
Replacements	36	201.20
Totals (Note 2)	<u>6,439</u>	<u>53,538.30</u>
Disbursements to Game Commission (Note 3)		(53,406.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(131.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	81	\$ 1,595.70
Junior	4	22.80
Landowner	2	7.40
Junior combination	13	113.10
Senior	2	25.40
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Reduced Disabled Veteran	1	1.70
Military	17	28.90
Spring Turkey	3	62.10
Mentored Youth	7	11.90
Non-resident		
Adult	18	1,812.60
Junior	1	40.70
Archery - Resident and Non-resident	40	648.00
Muzzleloaders - Resident and Non-resident	29	310.30
Antlerless deer		
Resident	4,815	27,445.50
Resident landowners	37	210.90
Non-resident	460	11,822.00
Non-resident landowners	5	128.50
Armed forces	25	142.50
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	6	64.20
Bobcat	15	85.50
Fisher	9	51.30
Furtaker		
Adult resident	11	216.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	9	24.30
Bear - Resident and Non-resident	72	1,150.40
DMAP - Resident and Non-resident	15	170.50
Replacements	21	119.70
Totals (Note 2)	<u>5,761</u>	46,896.70
Disbursements to Game Commission (Note 3)		(46,750.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(146.30)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
MCKEAN 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	86	\$ 1,694.20
Junior	2	11.40
Landowner	1	3.70
Junior combination	12	104.40
Senior	1	12.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	1	50.70
Reduced Disabled Veteran	6	16.20
Military	18	30.60
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Youth	4	6.80
Non-resident		
Adult	16	1,611.20
Junior combination	1	50.70
Archery - Resident and Non-resident	46	742.20
Muzzleloaders - Resident and Non-resident	40	438.00
Antlerless deer		
Resident	4,937	28,140.90
Resident landowners	38	216.60
Non-resident	356	9,149.20
Non-resident landowners	4	102.80
Armed forces	21	119.70
Disabled veterans	47	267.90
Elk - Antlered and Antlerless	7	74.90
Bobcat	19	108.30
Fisher	13	74.10
Federal Duck Stamp	1	27.20
Furtaker		
Adult resident	10	197.00
Senior resident	1	12.70
Reduced Disabled Veteran	3	8.10
Migratory - Resident and Non-resident	11	29.70
Bear - Resident and Non-resident	70	1,119.00
DMAP - Resident and Non-resident	36	374.20
Replacements	36	205.20
Totals (Note 2)	<u>5,851</u>	<u>45,366.20</u>
Disbursements to Game Commission (Note 3)		(45,213.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(153.00)</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
MCKEAN 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	87	\$ 1,731.30
Junior	2	11.80
Landowner	2	7.80
Junior combination	11	97.90
Senior	2	25.80
Reduced Disabled Veteran	5	14.50
Military	12	22.80
Spring Turkey	2	41.80
Mentored Youth	4	7.60
Non-resident		
Adult	17	1,715.30
Junior combination	1	50.90
Archery - Resident and Non-resident	42	687.80
Muzzleloaders - Resident and Non-resident	34	380.60
Antlerless deer		
Resident	4,344	25,629.60
Resident landowners	42	247.80
Non-resident	330	8,547.00
Non-resident landowners	4	103.60
Armed forces	19	112.10
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	6	65.40
Bobcat	21	123.90
Fisher	12	70.80
Furtaker		
Adult resident	6	119.40
Senior resident	1	12.90
Migratory - Resident and Non-resident	14	40.60
Bear - Resident and Non-resident	60	974.00
DMAP - Resident and Non-resident	30	297.00
Replacements	33	194.70
Totals (Note 2)	<u>5,183</u>	<u>41,570.70</u>
Disbursements to Game Commission (Note 3)		(41,438.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(132.10)</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
MCKEAN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	35	\$ 759.50
5 Year Resident	2	211.40
Senior resident	1	10.70
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	9	456.30
Lifetime Upgrade Card	23	164.10
Replacements	4	11.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	11	161.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	31	269.70
Totals (Note 2)	121	2,253.30
Disbursements to Fish and Boat Commission (Note 3)		(2,253.30)
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, 2013 to December 31, 2013		\$ -

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

TREASURER
MCKEAN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	27	\$ 585.90
3 Year Resident	2	127.40
Voluntary Youth	1	1.70
Senior resident	1	10.70
Non-resident	1	51.70
Senior lifetime	10	507.00
Lifetime Upgrade Card	11	117.70
Replacements	10	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	9	132.30
1 Year Lake Erie and Trout/Salmon	1	14.70
Trout/Salmon Stamp	28	243.60
3 Year Trout/Salmon	2	49.40
Totals (Note 2)	<u>104</u>	1,879.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,879.30)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
MCKEAN 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	33	\$ 683.10
3 Year Resident	2	124.40
Mentored Youth	1	-
Senior resident	4	38.80
Reduced Disabled Veterans	4	6.80
Tourist		
Seven day	1	33.70
Senior lifetime	7	354.90
Lifetime Upgrade Card	10	107.00
Replacements	2	11.40
Lake Erie Stamp	8	53.40
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	30	261.00
1 Year Trout/Salmon	13	113.10
3 Year Trout/Salmon	2	49.40
Annual Fishing Button	3	12.00
Totals (Note 2)	<u>124</u>	1,907.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,907.80)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
MCKEAN 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	19	\$ 412.30
Mentored Youth	1	-
Senior resident	1	10.70
Reduced Disabled Veterans	4	7.00
Tourist		
Three day	1	25.90
Senior lifetime	3	152.50
Lifetime Upgrade Card	5	53.50
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	21	182.90
1 Year Trout/Salmon	9	78.50
5 Year Trout/Salmon	1	40.70
10 Year Trout/Salmon	1	80.70
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>69</u>	1,078.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,078.10)</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
MCKEAN 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	21	\$ 475.90
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	2	21.80
Reduced Disabled Veterans	5	9.50
Non-resident	2	103.80
Senior lifetime	2	101.80
Lifetime Upgrade Card	4	43.60
Lake Erie Stamp	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.70
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	6	53.40
Totals (Note 2)	<u>72</u>	1,084.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,084.80)</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
MCKEAN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,948	\$ 27,976.00
Senior citizen	1,930	6,872.00
Lifetime	<u>139</u>	<u>4,100.00</u>
Totals (Note 2)	<u><u>7,017</u></u>	38,948.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,948.00)</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, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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

TREASURER
MCKEAN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,799	\$ 27,127.00
Senior citizen	1,805	6,409.00
Lifetime	<u>140</u>	<u>4,180.00</u>
Totals (Note 2)	<u><u>6,744</u></u>	37,716.00
Disbursements to Department of Agriculture (Note 3)		<u>(37,716.00)</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, 2014 to December 31, 2014		<u><u>\$ -</u></u>

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

TREASURER
MCKEAN 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	4,730	\$ 26,696.00
Senior citizen	1,861	6,599.00
Lifetime	<u>187</u>	<u>5,690.00</u>
Totals (Note 2)	<u><u>6,778</u></u>	38,985.00
Disbursements to Department of Agriculture (Note 3)		<u>(38,985.00)</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>\$ -</u></u>

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

TREASURER
MCKEAN 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	4,262	\$ 24,050.00
Senior citizen	1,729	6,083.00
Lifetime	<u>202</u>	<u>6,210.00</u>
Totals (Note 2)	<u><u>6,193</u></u>	36,343.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,343.00)</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>\$ -</u></u>

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

TREASURER
MCKEAN 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	3,818	\$21,498.00
Senior citizen	1,599	\$5,597.00
Lifetime	162	\$4,900.00
Totals (Note 2)	<u>5,579</u>	31,995.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$31,995.00)</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
MCKEAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

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 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses, for the license years 2013 through 2017, were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
MCKEAN COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

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. Prior Examination Period Balance Due - Dog License Sales

During our prior audit, January 1, 2008 to December 31, 2012, we determined that there was a balance due to the Department of Agriculture of \$339. This balance due was paid to the Department of Agriculture in February 2013.

6. County Officer Serving During Examination Period

Mary Jo Sherwood served as Treasurer during the hunting license period July 1, 2013 to June 30, 2017 and during the fishing and dog license period January 1, 2013 to December 31, 2017.

TREASURER
MCKEAN COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

Summary Of Prior Examination Recommendation

During our prior examination, we recommended:

- That if the office continues the use of a facsimile stamp, the stamp should be maintained in a locked safe and accessible to and used only by the Treasurer. If the office decides to discontinue the use of a facsimile stamp that it should be destroyed to prevent its use.

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

TREASURER
MCKEAN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
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. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Mary Jo Sherwood
Treasurer

The Honorable Jody Bloomquist
Controller

The Honorable Al Pingie.
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.