

COMPLIANCE AUDIT

Treasurer

Bradford County, Pennsylvania

For the Period

Hunting - July 1, 2019 to June 30, 2024

Fishing and Dog - January 1, 2020 to
December 31, 2023

July 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Matthew Allen
Treasurer
Bradford County
Towanda, PA 18848

We have conducted a compliance audit of the Treasurer, Bradford County, Pennsylvania (County Officer), for the license periods identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, the Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

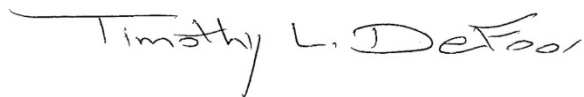
Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted, except as noted in the finding listed below and discussed later in this report.

- Inadequate Voided Receipt Procedures.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Proposed Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

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.

The contents of this report were discussed with the County Officer's management. We appreciate the courtesy extended to us by the Bradford County Treasurer during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
June 21, 2025

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TREASURER
BRADFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2024 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2019 through 2024 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2020 through 2023 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2020 through 2023 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Becky Clark served as Treasurer for the period July 1, 2019 to January 1, 2020.

Matthew Allen served as Treasurer for the period January 2, 2020 to June 30, 2024.

TREASURER
BRADFORD COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2024 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

The summaries 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 summaries 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.

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	220	\$ 4,392.00
Junior	5	29.50
Junior combination	8	71.20
Senior	20	258.00
Senior Lifetime Combo	3	302.70
Senior Lifetime Hunting	8	407.20
Senior Lifetime Upgrade Combo	1	50.90
Military	25	51.50
Reserves	1	1.90
Spring Turkey	5	104.50
Mentored Junior & Youth	15	28.50
Non-resident		
Adult	31	3,127.90
Archery - Resident and Non-resident	163	2,655.80
Muzzleloaders - Resident and Non-resident	94	1,104.60
Antlerless deer		
Resident	17,898	105,601.10
Resident landowners	17	100.30
Non-resident	2,074	53,716.60
Non-resident landowners	2	51.80
Armed forces	25	147.50
Disabled veterans	75	442.50
Elk - Antlered and Antlerless	6	65.40
Bobcat	8	47.20
Fisher	1	5.90
Adult Pheasant	6	155.40
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	7	139.30
Senior resident	1	12.90
Migratory - Resident and Non-resident	20	58.00
Bear - Resident and Non-resident	141	2,441.90
DMAP - Resident and Non-resident	23	227.70
Replacements	75	442.50
Totals	<u>20,979</u>	<u>176,269.60</u>
Disbursements to Game Commission		(176,049.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(220.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	182	\$ 3,621.80
Junior	5	29.50
Junior combination	16	142.40
Senior	12	154.80
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	7	356.30
Military	23	50.70
Spring Turkey	9	188.17
Mentored Junior & Youth	14	26.60
Non-resident		
Adult	22	2,219.80
Archery - Resident and Non-resident	166	2,739.40
Muzzleloaders - Resident and Non-resident	82	963.80
Antlerless deer		
Resident	17,465	103,043.50
Resident landowners	19	112.10
Non-resident	2,009	52,033.10
Non-resident landowners	3	77.70
Armed forces	20	118.00
Disabled veterans	69	400.10
Elk - Antlered and Antlerless	12	130.80
Bobcat	17	100.30
Fisher	7	41.30
River Otter	3	17.70
Adult Pheasant	6	155.40
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	14	278.60
Senior resident	1	12.90
Migratory - Resident and Non-resident	22	63.80
Bear - Resident and Non-resident	136	2,202.40
DMA P - Resident and Non-resident	19	213.10
Replacements	73	426.77
Totals	<u>20,439</u>	<u>170,351.84</u>
Disbursements to Game Commission		(170,148.84)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(203.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	128	\$ 2,556.16
Junior	4	23.88
Junior combination	16	143.52
Senior	13	168.61
Senior Lifetime Hunting	4	203.88
Senior Lifetime Combo	5	504.85
Senior Lifetime Upgrade Combo	4	203.88
Military	20	39.40
Spring Turkey	12	251.64
Mentored Junior & Youth	17	37.49
Non-resident		
Adult	21	2,120.37
Archery - Resident and Non-resident	123	2,034.31
Muzzleloaders - Resident and Non-resident	66	754.02
Antlerless deer		
Resident	12,563	75,003.11
Resident landowners	25	149.25
Non-resident	1,644	42,694.68
Non-resident landowners	4	103.88
Armed forces	19	113.43
Disabled veterans	84	500.48
Elk - Antlered and Antlerless	12	131.64
Bobcat	8	47.76
Fisher	2	11.94
River Otter	1	5.97
Adult Pheasant	8	207.76
Federal Duck Stamp	3	83.91
Furtaker		
Adult resident	6	119.82
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	19	59.43
Bear - Resident and Non-resident	111	1,832.67
DMAP - Resident and Non-resident	21	209.37
Replacements	94	453.72
Totals	<u>15,059</u>	<u>130,774.77</u>
Disbursements to Game Commission		(130,565.77)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(209.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2022 TO JUNE 30, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	109	\$ 2,176.73
Junior	1	5.97
Junior combination	11	98.67
Senior	8	103.76
Senior Lifetime Hunting	1	50.97
Senior Lifetime Combo	1	100.97
Senior Lifetime Upgrade Combo	1	50.97
Military	27	53.19
Spring Turkey	9	188.73
Mentored Junior & Youth	14	27.58
Hunting Heritage	1	1.97
Non-resident		
Adult	13	1,312.61
Archery - Resident and Non-resident	121	1,942.37
Muzzleloaders - Resident and Non-resident	62	700.14
Antlerless deer		
Resident	13,926	83,142.22
Resident landowners	12	71.64
Non-resident	1,777	46,148.69
Non-resident landowners	3	77.91
Armed forces	22	131.34
Disabled veterans	84	501.48
Elk - Antlered and Antlerless	8	87.76
Bobcat	16	95.52
Fisher	7	41.79
River Otter	2	11.94
Adult Pheasant	13	337.61
Furtaker		
Adult resident	7	139.79
Disabled veterans	2	3.94
Migratory - Resident and Non-resident	16	50.52
Bear - Resident and Non-resident	102	1,668.94
DMAP - Resident and Non-resident	29	339.13
Replacements	171	419.87
Totals	<u>16,576</u>	<u>140,084.72</u>
Disbursements to Game Commission		(139,890.72)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(194.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2022 to June 30, 2023		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2023 TO JUNE 30, 2024

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	204	\$ 4,073.88
Junior	6	35.82
Junior combination	23	206.31
Senior	6	77.82
Senior Lifetime Hunting	7	356.79
Senior Lifetime Combo	2	201.94
Senior Lifetime Upgrade Combo	1	50.97
Military	12	23.64
Spring Turkey	16	335.52
Mentored Junior & Youth	14	27.58
Non-resident		
Adult	13	1,312.61
Archery - Resident and Non-resident	156	2,511.32
Muzzleloaders - Resident and Non-resident	63	731.11
Antlerless deer		
Resident	480	2,865.60
Resident landowners	15	89.55
Non-resident	8	207.76
Non-resident landowners	2	51.94
Armed forces	8	47.76
Disabled veterans	54	322.38
Elk - Antlered and Antlerless	21	230.37
Bobcat	18	107.46
Fisher	8	47.76
River Otter	1	5.97
Adult Pheasant	15	389.55
Federal Duck Stamp	9	251.73
Furtaker		
Adult resident	11	219.67
Senior resident	1	12.97
Disabled veterans	1	1.97
Migratory - Resident and Non-resident	31	89.07
Bear - Resident and Non-resident	134	2,159.98
DMA P - Resident and Non-resident	28	379.16
Replacements	24	134.31
Totals	<u>1,392</u>	<u>17,560.27</u>
Disbursements to Game Commission		(17,373.27)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(187.00)</u>
Balance due Game Commission (County) per Game Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2023 to June 30, 2024		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	50	\$ 1,095.00
3 Year Resident	2	127.80
10 Year Resident	1	210.90
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	5	54.50
One day resident	2	21.80
Disabled Veterans	34	7.60
Replacements	3	-
Non-resident	2	103.80
Tourist		
Seven day	2	67.80
Senior lifetime	3	152.70
Replacements	1	5.90
Trout/Salmon Stamp	27	240.30
1 Year Trout/Salmon	3	26.70
3 Year Trout/Salmon	2	49.80
Totals	<u>139</u>	<u>2,172.40</u>
Disbursements to Fish and Boat Commission		<u>(2,172.40)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	45	\$ 966.54
Senior resident	12	131.57
Replacements	1	5.97
Disabled Veterans	47	17.73
Replacements	2	-
Non-resident	1	51.97
Tourist		
Three day	2	51.94
Seven day	1	33.97
Senior lifetime	7	356.72
Replacements	3	17.91
Lake Erie And Trout/Salmon Combo Stamp	18	14.97
Trout/Salmon Stamp	41	358.66
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	1	24.97
5 Year Trout/Salmon	1	40.97
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	1	9.00
Totals	<u>185</u>	<u>2,172.69</u>
Disbursements to Fish and Boat Commission		<u>(2,166.72)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		5.97
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ 5.97</u>

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	47	\$ 1,032.59
Mentored Youth	3	-
Voluntary Youth	3	5.91
Venomous Snake	3	30.97
Replacements	2	11.94
Senior resident	2	21.94
Disabled Veterans	38	11.82
Replacements	1	-
Non-resident	1	51.97
Tourist		
Replacements	1	-
Senior lifetime	4	203.88
Replacements	1	5.97
Lake Erie And Trout/Salmon Combo Stamp	14	-
Trout/Salmon Stamp	21	188.37
3 Year Trout/Salmon	1	24.97
Voluntary Permits	1	25.97
Totals	<u>143</u>	<u>1,616.30</u>
Disbursements to Fish and Boat Commission		<u>(1,622.27)</u>
Balance due Fish and Boat Commission (County)		
per Fish and Boat Commission data		(5.97)
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2022 to December 31, 2022		<u>\$ (5.97)</u>

TREASURER
BRADFORD COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	54	\$ 1,316.38
3 Year Resident	2	127.94
Mentored Youth	5	-
Venomous Snake	2	30.97
Senior resident	5	61.10
National Guard/Armed Forces	3	5.91
Disabled Veterans	24	3.94
Combo Trout Lake Erie Permit	23	-
Certifications	2	-
Non-resident	1	55.97
Senior lifetime	4	303.88
Replacements	4	23.88
Trout/Salmon Stamp	34	384.98
3 Year Trout/Salmon	4	114.88
Totals	<u>167</u>	<u>2,429.83</u>
Disbursements to Fish and Boat Commission		<u>(2,429.83)</u>
Balance due Fish and Boat Commission (County) per Fish and Boat Commission data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2023 to December 31, 2023		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,321	\$ 30,623.00
Senior citizen	2,505	9,027.00
Lifetime	<u>290</u>	<u>8,700.00</u>
Totals	<u>8,116</u>	48,350.00
Disbursements to Department of Agriculture		<u>(48,350.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,215	\$ 30,175.00
Senior citizen	2,314	8,314.00
Lifetime	<u>303</u>	<u>9,090.00</u>
Totals	<u><u>7,832</u></u>	47,579.00
Disbursements to Department of Agriculture		<u>(47,579.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,664	\$ 26,968.00
Senior citizen	2,114	7,604.00
Lifetime	<u>336</u>	<u>10,270.00</u>
Totals	<u><u>7,114</u></u>	44,842.00
Disbursements to Department of Agriculture		<u>(44,840.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		2.00
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ 2.00</u></u>

TREASURER
BRADFORD COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2023 TO DECEMBER 31, 2023

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,261	\$ 24,649.00
Senior citizen	2,068	7,494.00
Lifetime	<u>341</u>	<u>10,040.00</u>
Totals	<u><u>6,670</u></u>	42,183.00
Disbursements to Department of Agriculture		<u>(42,183.00)</u>
Balance due Department of Agriculture (County) per Department of Agriculture data		-
Proposed audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2023 to December 31, 2023		<u><u>\$ -</u></u>

TREASURER
BRADFORD COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2024 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Voided Receipt Procedures

Our audit disclosed that proper voided receipt procedures were not always followed. Of 59 receipts tested, we noted the following:

- Two voided dog licenses did not contain sufficient documentation to verify the reason for the void.
- Two voided fishing licenses did not contain sufficient documentation to verify the reason for the void.
- 23 voided hunting licenses did not contain sufficient documentation to verify the reason for the void.

Good internal accounting controls require that if a receipt must be voided, proper documentation and authorization should be maintained to explain the reason for the void.

The office stated that they had many temporary summer workers who would help with the licenses and were not familiar with the proper void procedures.

Without a good system of internal control over voids made by the office, the potential is increased that funds could be lost, stolen, or misappropriated.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over voided receipts as noted above.

Management's Response

The County Officer responded as follows:

Due to the finding of inadequate voided receipt procedures, I will look to tighten up our process. I look forward to reading the recommendations in the final audit report so that I can rework our process to avoid such a finding in the future. My only issue with the audit is that the auditors do not have access to the hunt/fish system. Many of the answers to the questions I was asked could have been looked up by the auditors if they had read-only access to the system, thus saving time. I was asked many times why certain voids were done, which is information that can be found in the system. I would love for my office to be audited on a more regular basis, and I think access to the system could save enough time to cut a year or two off of the normal auditing period.

TREASURER
BRADFORD COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2024 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

Finding - Inadequate Voided Receipt Procedures (Continued)

Auditor's Conclusion

We appreciate the County Officer's effort to correct this issue. During our next audit, we will determine if the office complied with our recommendation.

TREASURER
BRADFORD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2024 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2023

This report was initially distributed to:

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Department of Agriculture

Ms. Linda Hansen

Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Ms. Nichole Nedinsky

Director
Division of Budget and Finance
Department of Agriculture

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Business Analyst II
Fish and Boat Commission

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Executive Director
Game Commission

The Honorable Matthew Allen

Treasurer

The Honorable Daryl Miller

Chairman of the Board of Commissioners

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