



**TREASURER  
CAMBRIA COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2008 TO JUNE 30, 2012  
FISHING AND DOG  
JANUARY 1, 2010 TO DECEMBER 31, 2012**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



Commonwealth of Pennsylvania  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Lisa M. Kozorosky  
Treasurer  
Cambria County  
Ebensburg, PA 15931

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Cambria County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

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.



March 26, 2014

**EUGENE A. DEPASQUALE**  
Auditor General

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TREASURER  
 CAMBRIA 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	89	\$ 1,691.00
Junior	9	45.00
Junior combination	6	48.00
Senior	15	180.00
Senior Lifetime Hunting	1	50.00
Military	73	73.00
Non-resident		
Adult	7	700.00
Junior combination	1	50.00
Seven day	1	30.00
Archery - Resident and Non-resident	55	835.00
Muzzleloaders - Resident and Non-resident	63	630.00
Antlerless deer		
Resident	11,084	55,420.00
Resident landowners	34	170.00
Non-resident	287	7,175.00
Non-resident landowners	2	50.00
Armed forces	85	425.00
Disabled veterans	42	210.00
Furtaker		
Adult resident	5	95.00
Migratory - Resident and Non-resident	8	16.00
Bear - Resident and Non-resident	29	435.00
Replacements	34	170.00
Totals (Note 2)	<u>11,930</u>	<u>68,498.00</u>
Disbursements to Game Commission (Note 3)		(68,375.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		5.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ 5.00</u>

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

TREASURER  
 CAMBRIA 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	83	\$ 1,635.10
Junior	5	28.50
Landowner	4	14.80
Junior combination	3	26.10
Senior	10	127.00
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	1	50.70
Military	82	139.40
Reserves	1	1.70
Spring Turkey	1	20.70
Mentored Youth	1	1.70
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	65	1,020.50
Muzzleloaders - Resident and Non-resident	56	599.20
Antlerless deer		
Resident	12,654	72,127.80
Resident landowners	23	131.10
Non-resident	166	4,266.20
Non-resident landowners	1	25.70
Armed forces	101	575.70
Disabled veterans	49	279.30
Elk - Antlered and Antlerless	2	21.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	13	35.10
Bear - Resident and Non-resident	38	596.60
DMAP - Resident and Non-resident	6	58.20
Replacements	50	285.00
Totals (Note 2)	<u>13,441</u>	<u>83,892.70</u>
Disbursements to Game Commission (Note 3)		(83,767.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(125.00)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER  
 CAMBRIA 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	82	\$ 1,615.40
Junior	5	28.50
Landowner	5	18.50
Junior combination	6	52.20
Senior	9	114.30
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	3	152.10
Military	70	119.00
Reserves	3	5.10
Mentored Youth	2	3.40
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	77	1,208.90
Muzzleloaders - Resident and Non-resident	60	642.00
Antlerless deer		
Resident	12,527	71,403.90
Resident landowners	18	102.60
Non-resident	146	3,752.20
Non-resident landowners	1	25.70
Armed forces	82	467.40
Disabled veterans	51	290.70
Elk - Antlered and Antlerless	4	42.80
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	2	39.40
Migratory - Resident and Non-resident	13	35.10
Bear - Resident and Non-resident	44	690.80
DMAP - Resident and Non-resident	2	19.40
Replacements	97	552.90
Totals (Note 2)	<u>13,336</u>	<u>83,276.20</u>
Disbursements to Game Commission (Note 3)		(83,167.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(108.90)</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  
 CAMBRIA COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	68	\$1,339.60
Junior	5	28.50
Landowner	7	25.90
Junior combination	7	63.90
Senior	7	88.90
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	5	253.50
Military	74	125.80
Reserves	5	8.50
Spring Turkey	1	20.70
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	76	1,193.20
Muzzleloaders - Resident and Non-resident	52	566.40
Antlerless deer		
Resident	15,770	89,889.00
Resident landowners	18	102.60
Non-resident	185	4,754.50
Non-resident landowners	1	25.70
Armed forces	84	478.80
Disabled veterans	48	273.60
Elk - Antlered and Antlerless	1	10.70
Bobcat	3	17.10
Fisher	2	11.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	17	45.90
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	13	126.10
Replacements	94	535.80
Totals (Note 2)	<u>16,588</u>	<u>101,639.60</u>
Disbursements to Game Commission (Note 3)		(101,506.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER  
 CAMBRIA 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	50	\$ 1,085.00
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	30	51.00
Senior lifetime	38	1,926.60
Lifetime Upgrade Card	1	6.70
Replacements	11	62.70
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	19	279.30
Trout/Salmon Stamp	88	765.60
Totals (Note 2)	<u>244</u>	4,238.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,238.80)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER  
 CAMBRIA 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	66	\$ 1,432.20
Replacements	2	11.40
Senior resident	1	10.70
National Guard/Armed Forces	25	42.50
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	9	60.30
Replacements	6	34.20
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	24	352.80
Trout/Salmon Stamp	77	669.90
	<hr/>	<hr/>
Totals (Note 2)	<u>241</u>	4,077.70
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(4,077.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		<hr/> <u>\$ -</u>

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

TREASURER  
 CAMBRIA COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	66	\$ 1,432.20
Senior resident	1	10.70
National Guard/Armed Forces	14	23.80
Non-resident	1	51.70
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	5	33.50
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	29	426.30
Trout/Salmon Stamp	62	539.40
	<hr/>	<hr/>
Totals (Note 2)	<u>209</u>	3,819.30
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(3,819.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER  
 CAMBRIA 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	13,625	\$ 77,201
Senior citizen	4,318	15,762
Lifetime	821	24,830
Totals (Note 2)	<u>18,764</u>	117,793
Disbursements to Department of Agriculture (Note 3)		<u>(117,793)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER  
 CAMBRIA 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	14,558	\$ 82,434
Senior citizen	4,724	17,085
Lifetime	822	24,720
Totals (Note 2)	<u>20,104</u>	124,239
Disbursements to Department of Agriculture (Note 3)		<u>(124,239)</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  
 CAMBRIA COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,864	\$ 72,949
Senior citizen	4,402	15,868
Lifetime	<u>841</u>	<u>25,210</u>
Totals (Note 2)	<u><u>18,107</u></u>	114,027
Disbursements to Department of Agriculture (Note 3)		<u>(114,027)</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, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER  
 CAMBRIA COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

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 year 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 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
CAMBRIA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2010 through 2012 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. Prior Examination Period Balance Due

Game Commission

We noted that there was a prior examination balance due the County of \$3.00 which was not taken as of the end of our current examination period.

Department Of Agriculture

We noted that there was a prior examination balance due the County of \$36.00 which was not taken as of the end of our current examination period.

5. County Officers Serving During Examination Period

Barbara J. Kline served as Treasurer during the hunting license period July 1, 2008 to December 31, 2011 and during the fishing and dog license period January 1, 2010 to December 31, 2011.

Lisa M. Kozorosky served as Treasurer during the hunting license period January 1, 2012 to June 30, 2012 and during the fishing and dog license period January 1, 2012 to December 31, 2012.

TREASURER  
CAMBRIA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Mr. D. Holbrook Duer  
Assistant Counsel  
Governor's Office of General Counsel  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. R. Matthew Hough  
Deputy Executive Director  
Pennsylvania Game Commission

The Honorable Lisa M. Kozorosky      Treasurer

The Honorable Ed Cernic      Controller

The Honorable Douglas R. Lengenfelder      Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).