



**TREASURER  
SOMERSET COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2010 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  
Department of the Auditor General  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Donna M. Schmitt  
Treasurer  
Somerset County  
Somerset, PA 15501

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Somerset 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*.

Independent Auditor's Report (Continued)

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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

April 7, 2014

**EUGENE A. DEPASQUALE**  
Auditor General

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TREASURER  
SOMERSET 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	434	\$ 8,549.80
Junior	19	108.30
Landowner	9	33.30
Junior combination	27	234.90
Senior	34	431.80
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	58	98.60
Reserves	2	3.40
Spring Turkey	18	372.60
Mentored Youth	14	23.80
Non-resident		
Adult	10	1,007.00
Seven day	1	30.70
Archery - Resident and Non-resident	187	2,945.90
Muzzleloaders - Resident and Non-resident	171	1,859.70
Antlerless deer		
Resident	12,998	74,088.60
Resident landowners	72	410.40
Non-resident	308	7,915.60
Non-resident landowners	1	25.70
Armed forces	60	342.00
Disabled veterans	30	171.00
Elk - Antlered and Antlerless	11	117.70
Bobcat	20	114.00
Fisher	16	91.20
Furtaker		
Adult resident	18	354.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	50	135.00
Bear - Resident and Non-resident	170	2,689.00
DMAP - Resident and Non-resident	1	9.70
Replacements	53	302.10
Donations for the Game Commission	1	9.30
Totals (Note 2)	<u>14,810</u>	<u>103,749.60</u>
Disbursements to Game Commission (Note 3)		(103,496.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(253.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER  
SOMERSET 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	452	\$ 8,904.40
Junior	18	102.60
Landowner	10	37.00
Junior combination	35	304.50
Senior	36	457.20
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	14	709.80
Military	43	73.10
Reserves	2	3.40
Spring Turkey	19	393.30
Mentored Youth	18	30.60
Non-resident		
Adult	13	1,309.10
Junior combination	1	50.70
Seven day	1	30.70
Archery - Resident and Non-resident	206	3,254.20
Muzzleloaders - Resident and Non-resident	177	1,923.90
Antlerless deer		
Resident	16,414	93,559.80
Resident landowners	75	427.50
Non-resident	391	10,048.70
Non-resident landowners	1	25.70
Armed forces	49	279.30
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	8	85.60
Bobcat	15	85.50
Fisher	12	68.40
Furtaker		
Adult resident	17	334.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	29	78.30
Bear - Resident and Non-resident	178	2,814.60
DMAP - Resident and Non-resident	2	19.40
Replacements	78	444.60
Donations for the Game Commission	10	28.00
Totals (Note 2)	<u>18,377</u>	<u>127,713.90</u>
Disbursements to Game Commission (Note 3)		(127,439.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(274.00)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER  
SOMERSET 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	97	\$ 2,104.90
Senior resident	2	21.40
National Guard/Armed Forces	5	8.50
Prisoner of War Non-resident	2	103.40
Tourist Three day	2	51.40
Senior lifetime	14	709.80
Lifetime Upgrade Card	17	113.90
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	16	235.20
Trout/Salmon Stamp	<u>87</u>	<u>756.90</u>
Totals (Note 2)	<u><u>248</u></u>	4,142.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,142.60)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER  
SOMERSET 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	75	\$ 1,627.50
Senior resident	4	42.80
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	21	140.70
Replacements	4	22.80
Lake Erie Stamp	6	52.20
Lake Erie And Trout/Salmon Combo Stamp	20	294.00
Trout/Salmon Stamp	<u>66</u>	<u>574.20</u>
Totals (Note 2)	<u><u>219</u></u>	3,896.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,896.30)</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, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

TREASURER  
SOMERSET 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	91	\$ 1,974.70
Senior resident	3	32.10
One day resident	1	10.70
 National Guard/Armed Forces	 2	 3.40
 Non-resident	 2	 103.40
Tourist		
Three day	1	25.70
 Senior lifetime	 16	 811.20
Lifetime Upgrade Card	13	87.10
Replacements	3	17.10
 Donations for the Fish and Boat Commission		 1.00
 Lake Erie Stamp	 2	 17.40
Lake Erie And Trout/Salmon Combo Stamp	23	338.10
Trout/Salmon Stamp	78	678.60
	<hr/>	<hr/>
Totals (Note 2)	<u>235</u>	4,100.50
 Disbursements to Fish and Boat Commission (Note 3)		 <u>(4,100.50)</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  
 SOMERSET 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	12,260	\$ 71,521.00
Senior citizen	3,495	13,100.00
Lifetime	<u>234</u>	<u>6,510.00</u>
Totals (Note 2)	<u><u>15,989</u></u>	91,131.00
Disbursements to Department of Agriculture (Note 3)		<u>(91,131.00)</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, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER  
SOMERSET 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	12,427	\$ 72,145.00
Senior citizen	3,758	14,047.00
Lifetime	<u>257</u>	<u>6,970.00</u>
Totals (Note 2)	<u><u>16,442</u></u>	93,162.00
Disbursements to Department of Agriculture (Note 3)		<u>(93,162.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

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

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<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,482	\$ 66,300.00
Senior citizen	3,811	14,246.00
Lifetime	<u>241</u>	<u>6,510.00</u>
Totals (Note 2)	<u><u>15,534</u></u>	87,056.00
Disbursements to Department of Agriculture (Note 3)		<u>(87,056.00)</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, 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  
 MONROE COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 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 years 2007 and 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 July 1, 2010 through June 30, 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
MONROE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 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 January 1, 2010 through December 31, 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years January 1, 2010 through December 31, 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. County Officer Serving During Examination Period

Donna M. Schmitt served as Treasurer during the hunting license period July 1, 2010 to June 30, 2012 and during the fishing and dog license period January 1, 2010 to December 31, 2012.

TREASURER  
SOMERSET COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 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. Brook Duer  
Director  
Dog Law Enforcement Office  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. R. Matthew Hough  
Executive Director  
Pennsylvania Game Commission

The Honorable Donna M. Schmitt                      Treasurer

The Honorable John P. Vatauk                      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).