ATTESTATION ENGAGEMENT

Treasurer

Lawrence County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2013

Fishing and Dog - January 1, 2009 to December 31, 2013

August 2015

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 Richard Rapone
Treasurer
Lawrence County
New Castle, PA 16101

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Lawrence 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 the responsible for these Statements. 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 and, accordingly, included 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*.

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 periods 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 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement 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 Statement 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*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Lawrence 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.

June 11, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	209	$ 3,971.00
Junior	7	35.00
Junior combination	7	56.00
Senior	39	468.00
Military	46	46.00
Non-resident		
Adult	18	1,800.00
Junior	1	40.00
Seven day	1	30.00
Archery - Resident and Non-resident	96	1,470.00
Muzzleloaders - Resident and Non-resident	139	1,460.00
Antlerless deer		
Resident	8,038	40,190.00
Resident landowners	8	40.00
Non-resident	285	7,125.00
Armed forces	48	240.00
Disabled veterans	16	80.00
Furtaker		
Adult resident	6	114.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	64	140.00
Bear - Resident and Non-resident	50	810.00
Replacements	27	135.00
Totals (Note 2)	9,106	58,330.00
Disbursements to Game Commission (Note 3)		(58,105.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(226.00)
Balance due Game Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		$ (1.00)

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

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	209	$ 4,117.30
Junior	7	39.90
Landowner	2	7.40
Junior combination	18	156.60
Senior	20	254.00
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	23	1,166.10
Senior Lifetime Upgrade Combo	6	304.20
Military	48	81.60
Spring Turkey	4	82.80
Mentored Youth	6	10.20
Non-resident		
Adult	17	1,711.90
Seven day	2	61.40
Archery - Resident and Non-resident	112	1,778.40
Muzzleloaders - Resident and Non-resident	131	1,471.70
Antlerless deer		
Resident	8,522	48,575.40
Resident landowners	8	45.60
Non-resident	251	6,450.70
Armed forces	49	279.30
Disabled veterans	15	85.50
Elk - Antlered and Antlerless	12	128.40
Bobcat	3	17.10
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	57	153.90
Bear - Resident and Non-resident	56	919.20
DMAP - Resident and Non-resident	10	97.00
Replacements	42	239.40
Donations for the Game Commission	13	53.40
Totals (Note 2)	9,660	69,757.30
Disbursements to Game Commission (Note 3)		(69,526.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(231.30)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		$ -

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

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	166	$ 3,270.20
Junior	7	39.90
Landowner	6	22.20
Junior combination	10	87.00
Senior	16	203.20
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	54	91.80
Reserves	2	3.40
Spring Turkey	7	144.90
Mentored Youth	1	1.70
Non-resident		
Adult	15	1,510.50
Archery - Resident and Non-resident	102	1,641.40
Muzzleloaders - Resident and Non-resident	101	1,110.70
Antlerless deer		
Resident	8,261	47,087.70
Resident landowners	13	74.10
Non-resident	205	5,268.50
Armed forces	54	307.80
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	9	96.30
Bobcat	6	34.20
Fisher	2	11.40
Furtaker		
Adult resident	5	98.50
Migratory - Resident and Non-resident	49	132.30
Bear - Resident and Non-resident	51	820.70
DMAP - Resident and Non-resident	10	97.00
Replacements	51	290.70
Donations for the Game Commission	6	18.60
Totals (Note 2)	9,241	63,867.10
Disbursements to Game Commission (Note 3)		(63,663.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(203.30)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		$ -

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

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	186	$3,664.20
Junior	7	39.90
Landowner	6	22.20
Junior combination	11	95.70
Senior	18	228.60
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	2	101.40
Military	58	98.60
Reserves	4	6.80
Spring Turkey	4	82.80
Mentored Youth	1	1.70
Non-resident		
Adult	13	1,309.10
Seven day	1	30.70
Archery - Resident and Non-resident	120	1,924.00
Muzzleloaders - Resident and Non-resident	100	1,110.00
Antlerless deer		
Resident	9,113	51,944.10
Resident landowners	9	51.30
Non-resident	257	6,604.90
Armed forces	53	302.10
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	8	85.60
Bobcat	5	28.50
Fisher	1	5.70
Furtaker		
Adult resident	4	78.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	52	140.40
Bear - Resident and Non-resident	54	887.80
DMAP - Resident and Non-resident	18	174.60
Replacements	56	319.20
Donations for the Game Commission	33	75.60
Totals (Note 2)	10,228	70,840.10
Disbursements to Game Commission (Note 3)		(70,615.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(224.60)
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		$ -

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

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	154	$ 3,033.80
Junior	2	11.40
Junior combination	10	87.00
Senior	18	228.60
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	-	45.00
Military	39	66.30
Reserves	1	1.70
Spring Turkey	6	124.20
Mentored Youth	5	8.50
Non-resident		
Adult	11	1,107.70
Archery - Resident and Non-resident	98	1,548.60
Muzzleloaders - Resident and Non-resident	75	822.50
Antlerless deer		
Resident	8,988	51,231.60
Resident landowners	6	34.20
Non-resident	256	6,579.20
Armed forces	47	267.90
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Fisher	2	11.40
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	52	140.40
Bear - Resident and Non-resident	44	710.80
DMAP - Resident and Non-resident	14	135.80
Replacements	41	233.70
Donations for the Game Commission	6	18.80
Totals (Note 2)	9,933	68,685.70
Disbursements to Game Commission (Note 3)		(68,486.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(199.20)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		$ -

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

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	141	$ 3,059.70
Replacements	4	22.80
Senior resident	8	85.60
National Guard/Armed Forces	9	15.30
Prisoner of War		
Resident	1	1.70
Non-resident	4	206.80
Senior lifetime	45	2,281.50
Lifetime Upgrade Card	49	328.30
Replacements	16	91.20
Donations for the Fish and Boat Commission		2.60
Lake Erie Stamp	13	113.10
Lake Erie And Trout/Salmon Combo Stamp	78	1,146.60
Trout/Salmon Stamp	77	669.90
Totals (Note 2)	445	8,025.10
Disbursements to Fish and Boat Commission (Note 3)		(8,019.40)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.70
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		$ 5.70

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

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	131	$ 2,842.70
Replacements	1	5.70
Senior resident	11	117.70
One day resident	1	10.70
National Guard/Armed Forces	12	20.40
Non-resident	4	206.80
Senior lifetime	33	1,673.10
Lifetime Upgrade Card	32	214.40
Replacements	11	62.70
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	59	867.30
Trout/Salmon Stamp	85	739.50
Totals (Note 2)	387	6,821.90
Disbursements to Fish and Boat Commission (Note 3)		(6,821.90)
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, 2010 to December 31, 2010		$ -

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

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	151	$ 3,276.70
Replacements	1	5.70
Senior resident	14	149.80
National Guard/Armed Forces	10	17.00
Non-resident	3	155.10
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	17	113.90
Replacements	14	79.80
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	64	940.80
Trout/Salmon Stamp	85	739.50
Totals (Note 2)	398	7,095.60
Disbursements to Fish and Boat Commission (Note 3)		(7,095.60)
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, 2011 to December 31, 2011		$ -

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

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

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	146	$ 3,168.20
Replacements	2	11.40
Senior resident	12	128.40
National Guard/Armed Forces	5	8.50
Non-resident	2	103.40
Tourist		
Seven day	1	33.70
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	33	221.10
Replacements	14	79.80
Donations for the Fish and Boat Commission		7.00
Lake Erie Stamp	6	52.20
Lake Erie And Trout/Salmon Combo Stamp	59	867.30
Trout/Salmon Stamp	89	774.30
Totals (Note 2)	409	7,483.30
Disbursements to Fish and Boat Commission (Note 3)		(7,484.30)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		$ (1.00)

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

TREASURER
LAWRENCE 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	140	$ 3,038.00
3 Year Resident	3	191.10
5 Year Resident	4	422.80
Replacements	1	5.70
Senior resident	12	128.40
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	27	230.90
Replacements	12	68.40
Donations for the Fish and Boat Commission		19.00
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	73	1,073.10
3 Year Lake Erie and Trout/Salmon	3	128.10
5 Year Lake Erie and Trout/Salmon	2	141.40
Trout/Salmon Stamp	81	704.70
5 Year Trout/Salmon	1	40.70
Angler and Boater Magazine	1	12.70
Totals (Note 2)	397	7,931.90
Disbursements to Fish and Boat Commission (Note 3)		(7,927.60)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		4.30
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		$ 4.30

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

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	11,039	$ 64,455.00
Senior citizen	3,869	14,575.00
Lifetime	235	7,180.00
Totals (Note 2)	15,143	86,210.00
Disbursements to Department of Agriculture (Note 3)		(86,204.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		6.00
Examination adjustments (Note 6)		(6.00)
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		$ -

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

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	11,389	$ 66,237.00
Senior citizen	4,060	15,190.00
Lifetime	247	7,600.00
Totals (Note 2)	15,696	89,027.00
Disbursements to Department of Agriculture (Note 3)		(89,027.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		$ -

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

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	9,384	$ 54,270.00
Senior citizen	3,711	13,745.00
Lifetime	232	6,840.00
Totals (Note 2)	13,327	74,855.00
Disbursements to Department of Agriculture (Note 3)		(74,855.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		$ -

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

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

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	9,725	$ 56,215.00
Senior citizen	3,646	13,482.00
Lifetime	241	7,170.00
Totals (Note 2)	13,612	76,867.00
Disbursements to Department of Agriculture (Note 3)		(76,867.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		$ -

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

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	10,740	$ 62,358.00
Senior citizen	3,963	14,669.00
Lifetime	243	7,330.00
Totals (Note 2)	14,946	84,357.00
Disbursements to Department of Agriculture (Note 3)		(84,357.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (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
LAWRENCE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

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:

License Type	Licensing Agency	License Period
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 2009 through 2012 were remitted weekly through an electronic funds transfer program.

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2013 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 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

We noted that there was a prior examination balance due the Commonwealth of $176.00 from the Game Commission and $82.00 from the Department of Agriculture which was not paid as of the end of our current examination period.

6. Examination Adjustment - Dog License for the period ending December 31, 2009

Dog license No. 3188 for $6.00 was sold, then voided and refunded to the payee but was not accurately reflected on the monthly report.

7. County Officer Serving During Examination Period

Richard Rapone served as Treasurer during the hunting license period July 1, 2008 to June 30, 2013 and during the fishing and dog license period January 1, 2009 to December 31, 2013.

TREASURER
LAWRENCE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
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
Executive Director
Pennsylvania Game Commission

The Honorable Richard Rapone	Treasurer
The Honorable David Gettings	Controller
The Honorable Daniel J. Vogler	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.