

ATTESTATION ENGAGEMENT

Treasurer

Delaware County, Pennsylvania

For The Period

Hunting - July 1, 2008 to June 30, 2015

Fishing and Dog - January 1, 2009 to
December 31, 2014

April 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable John A. Dowd
Treasurer
Delaware County
Media, PA 19063

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Delaware 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 period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

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, Delaware 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.

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

February 17, 2016

Eugene A. DePasquale
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2008 To June 30, 20091
For The License Period July 1, 2009 To June 30, 20102
For The License Period July 1, 2010 To June 30, 20113
For The License Period July 1, 2011 To June 30, 20124
For The License Period July 1, 2012 To June 30, 20135
For The License Period July 1, 2013 To June 30, 20146
For The License Period July 1, 2014 To June 30, 20157

Fishing License Sales:

For The License Period January 1, 2009 To December 31, 2009.....8
For The License Period January 1, 2010 To December 31, 2010.....9
For The License Period January 1, 2011 To December 31, 2011.....10
For The License Period January 1, 2012 To December 31, 2012.....11
For The License Period January 1, 2013 To December 31, 2013.....12
For The License Period January 1, 2014 To December 31, 2014.....13

Dog License Sales:

For The License Period January 1, 2009 To December 31, 2009.....14
For The License Period January 1, 2010 To December 31, 2010.....15
For The License Period January 1, 2011 To December 31, 2011.....16
For The License Period January 1, 2012 To December 31, 2012.....17
For The License Period January 1, 2013 To December 31, 2013.....18
For The License Period January 1, 2014 To December 31, 2014.....19

Notes To The Statements Of Receipts And Disbursements20

Summary of Prior Examination Recommendation22

Report Distribution23

TREASURER
DELAWARE 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	458	\$8,702.00
Junior	8	40.00
Junior combination	22	176.00
Senior	62	744.00
Replacements	5	25.00
Military	13	13.00
Non-resident		
Adult	39	3,900.00
Junior	1	40.00
Seven day	2	60.00
Replacements	1	5.00
Archery		
Resident	308	4,620.00
Non-resident	14	350.00
Replacements	1	5.00
Muzzleloaders		
Resident	82	820.00
Non-resident	6	120.00
Antlerless deer		
Resident	5,642	28,210.00
Non-resident	78	1,950.00
Armed forces	10	50.00
Disabled veterans	5	25.00
Replacements	8	40.00
Furtaker		
Adult resident	36	684.00
Migratory		
Resident	98	196.00
Non-resident	3	15.00
Bear		
Resident	59	885.00
Non-resident	4	140.00
Totals (Note 2)	<u>6,965</u>	<u>51,815.00</u>
Disbursements to Game Commission (Note 3)		(51,736.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(129.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(50.00)
Examination adjustments (Note 5)		<u>82.00</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u><u>\$32.00</u></u>

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

TREASURER
DELAWARE 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	480	\$ 9,470.00
Junior	4	22.80
Junior combination	32	278.40
Senior	52	660.40
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	17	861.90
Senior Lifetime Upgrade Combo	3	152.10
Military	17	28.90
Reserves	1	1.70
Spring Turkey	1	20.70
Mentored Youth	12	20.40
Non-resident		
Adult	32	3,222.40
Junior	1	40.70
Archery - Resident and Non-resident	352	5,686.40
Muzzleloaders - Resident and Non-resident	96	1,077.20
Antlerless deer		
Resident	9,188	52,371.60
Non-resident	260	6,682.00
Armed forces	12	68.40
Disabled veterans	5	28.50
Elk - Antlered and Antlerless	3	32.10
Bobcat	4	22.80
Furtaker		
Adult resident	30	591.00
Migratory - Resident and Non-resident	138	375.60
Bear - Resident and Non-resident	82	1,347.40
Replacements	59	332.30
Totals (Note 2)	<u>10,894</u>	<u>84,704.80</u>
Disbursements to Game Commission (Note 3)		(84,564.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(140.60)</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
DELAWARE 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	518	\$ 10,204.60
Junior	6	34.20
Junior combination	44	382.80
Senior	52	660.40
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	4	202.80
Military	15	25.50
Reserves	2	3.40
Spring Turkey	7	144.90
Mentored Youth	19	32.30
Non-resident		
Adult	38	3,826.60
Junior combination	1	50.70
Archery - Resident and Non-resident	409	6,601.30
Muzzleloaders - Resident and Non-resident	88	1,011.60
Antlerless deer		
Resident	9,485	54,064.50
Resident landowners	1	5.70
Non-resident	228	5,859.60
Armed forces	8	45.60
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	6	64.20
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	35	689.50
Migratory - Resident and Non-resident	135	379.50
Bear - Resident and Non-resident	84	1,398.80
DMAP - Resident and Non-resident	18	174.60
Replacements	60	342.00
Totals (Note 2)	<u>11,293</u>	87,496.10
Disbursements to Game Commission (Note 3)		(87,352.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(143.30)</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
DELAWARE 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	549	\$10,815.30
Junior	8	45.60
Junior combination	41	356.70
Senior	41	520.70
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	15	25.50
Spring Turkey	4	82.80
Mentored Youth	21	35.70
Non-resident		
Adult	27	2,718.90
Seven day	1	30.70
Archery - Resident and Non-resident	429	6,875.30
Muzzleloaders - Resident and Non-resident	97	1,102.90
Antlerless deer		
Resident	10,004	57,022.80
Non-resident	265	6,810.50
Armed forces	8	45.60
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	5	53.50
Bobcat	3	17.10
Fisher	1	5.70
Furtaker		
Adult resident	36	709.20
Migratory - Resident and Non-resident	141	389.70
Bear - Resident and Non-resident	110	1,887.00
DMAP - Resident and Non-resident	8	77.60
Replacements	48	269.60
Totals (Note 2)	<u>11,888</u>	<u>91,211.60</u>
Disbursements to Game Commission (Note 3)		(91,046.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(165.30)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	566	\$ 11,164.20
Junior	9	51.30
Junior combination	36	313.20
Senior	36	457.20
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	2	101.40
Military	11	18.70
Spring Turkey	9	186.30
Mentored Youth	15	25.50
Non-resident		
Adult	29	2,920.30
Seven day	1	30.70
Archery - Resident and Non-resident	462	7,443.40
Muzzleloaders - Resident and Non-resident	98	1,108.60
Antlerless deer		
Resident	9,904	56,452.80
Non-resident	294	7,555.80
Armed forces	6	34.20
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	5	53.50
Bobcat	5	28.50
Fisher	1	5.70
Furtaker		
Adult resident	54	1,063.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	149	405.30
Bear - Resident and Non-resident	128	2,109.60
DMAP - Resident and Non-resident	12	141.40
Replacements	52	296.40
Totals (Note 2)	<u>11,915</u>	93,846.50
Disbursements to Game Commission (Note 3)		(93,679.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(166.60)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
DELAWARE 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	575	\$ 11,341.50
Junior	11	62.70
Junior combination	42	365.40
Senior	36	457.20
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	19	32.30
Spring Turkey	11	227.70
Mentored Youth	23	39.10
Non-resident		
Adult	43	4,330.10
Archery - Resident and Non-resident	515	8,345.50
Muzzleloaders - Resident and Non-resident	93	1,065.10
Antlerless deer		
Resident	10,300	58,710.00
Non-resident	305	7,838.50
Armed forces	13	74.10
Disabled veterans	13	74.10
Elk - Antlered and Antlerless	5	53.50
Bobcat	9	51.30
Fisher	1	5.70
Furtaker		
Adult resident	56	1,103.20
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	160	444.00
Bear - Resident and Non-resident	144	2,400.80
DMAP - Resident and Non-resident	9	87.30
Replacements	50	277.00
Totals (Note 2)	<u>12,451</u>	<u>98,778.70</u>
Disbursements to Game Commission (Note 3)		(98,601.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(177.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
DELAWARE 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	571	\$ 11,248.70
Junior	7	39.90
Junior combination	45	391.50
Senior	27	342.90
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	10	507.00
Military	16	27.20
Reserves	2	3.40
Spring Turkey	8	165.60
Mentored Adult	1	19.70
Mentored Youth	29	49.30
Non-resident		
Adult	34	3,423.80
Junior combination	1	50.70
Archery - Resident and Non-resident	522	8,385.40
Muzzleloaders - Resident and Non-resident	102	1,131.40
Antlerless deer		
Resident	9,869	56,253.30
Resident landowners	1	5.70
Non-resident	268	6,887.60
Armed forces	17	96.90
Disabled veterans	15	85.50
Elk - Antlered and Antlerless	5	53.50
Bobcat	6	34.20
Fisher	1	5.70
Furtaker		
Adult resident	51	1,004.70
Migratory - Resident and Non-resident	168	453.60
Bear - Resident and Non-resident	164	2,654.80
DMAP - Resident and Non-resident	12	141.40
Replacements	49	279.30
Totals (Note 2)	<u>12,010</u>	<u>94,649.00</u>
Disbursements to Game Commission (Note 3)		(94,462.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(186.20)</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
 DELAWARE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	93	\$ 2,018.10
Senior resident	11	117.70
National Guard/Armed Forces	1	1.70
Non-resident	3	155.10
Tourist		
Three day	3	77.10
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	23	154.10
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>102</u>	<u>887.40</u>
Totals (Note 2)	<u>265</u>	4,584.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,584.50)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 DELAWARE 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	90	\$ 1,953.00
Replacements	3	17.10
Senior resident	7	74.90
National Guard/Armed Forces	2	3.40
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	6	40.20
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>108</u>	<u>939.60</u>
Totals (Note 2)	<u><u>248</u></u>	4,336.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,336.60)</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>

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

TREASURER
 DELAWARE 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	123	\$ 2,669.10
Replacements	1	5.70
Senior resident	16	171.20
One day resident	1	10.70
National Guard/Armed Forces	8	13.60
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	15	100.50
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	<u>128</u>	<u>1,113.60</u>
Totals (Note 2)	<u>320</u>	5,124.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,124.00)</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>

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

TREASURER
DELAWARE 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	110	\$ 2,387.00
Senior resident	13	139.10
One day resident	1	10.70
National Guard/Armed Forces	7	11.90
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	16	811.20
Lifetime Upgrade Card	16	107.20
Replacements	7	39.90
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>112</u>	<u>974.40</u>
Totals (Note 2)	<u>289</u>	4,637.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,637.30)</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, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
 DELAWARE COUNTY
 FISHING 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 Fish and Boat Commission</u>
Resident	98	\$ 2,126.60
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	10	107.00
National Guard/Armed Forces	13	22.10
Non-resident	2	103.40
Senior lifetime	13	659.10
Lifetime Upgrade Card	14	103.80
Replacements	2	11.40
Trout/Salmon Stamp	109	948.30
3 Year Trout/Salmon	<u>1</u>	<u>24.70</u>
Totals (Note 2)	<u><u>265</u></u>	4,281.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,279.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		2.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u><u>\$ 2.00</u></u>

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

TREASURER
 DELAWARE 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	122	\$ 2,647.40
3 Year Resident	1	63.70
Replacements	1	5.70
Senior resident	12	128.40
One day resident	1	10.70
National Guard/Armed Forces	7	11.90
Non-resident	3	155.10
Senior lifetime	19	963.30
Lifetime Upgrade Card	9	96.30
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>124</u>	<u>1,078.80</u>
Totals (Note 2)	<u>301</u>	5,184.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,184.70)</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
 DELAWARE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,571	\$ 51,045.00
Senior citizen	2,188	7,138.00
Lifetime	589	\$17,400.00
Totals (Note 2)	<u>12,348</u>	75,583.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$75,583.00)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 DELAWARE 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	8,409	\$ 44,455.00
Senior citizen	2,080	6,702.00
Lifetime	581	\$16,510.00
Totals (Note 2)	<u>11,070</u>	67,667.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$67,667.00)</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>

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

TREASURER
 DELAWARE 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	9,147	\$ 48,309.00
Senior citizen	2,165	6,959.00
Lifetime	758	\$21,280.00
Totals (Note 2)	<u>12,070</u>	76,548.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$76,548.00)</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>

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

TREASURER
 DELAWARE 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	8,539	\$ 45,077.00
Senior citizen	2,170	6,988.00
Lifetime	993	\$28,690.00
Totals (Note 2)	<u>11,702</u>	80,755.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$80,755.00)</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>

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

TREASURER
 DELAWARE 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	10,456	\$ 55,486.00
Senior citizen	2,480	8,082.00
Lifetime	1,022	\$29,500.00
Totals (Note 2)	<u>13,958</u>	93,068.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$93,068.00)</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>

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

TREASURER
 DELAWARE 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	5,164	\$46,918.00
Senior citizen	1,246	\$7,291.00
Lifetime	1,008	\$32,070.00
Totals (Note 2)	<u>7,418</u>	86,279.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$86,279.00)</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>

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

TREASURER
 DELAWARE COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2014

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 2009 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2014 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.

TREASURER
DELAWARE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2014

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. Examination Adjustment - Hunting License Statement For July 1, 2008 to June 30, 2009

The examination adjustment represents 7 hunting licenses totaling \$82 that were missing and could not be located.

6. Prior Examination Period Balances Due

FISH

We noted that there was a prior examination balance due the Commonwealth of \$28 which was not paid as of the end of our current examination period.

HUNT

We noted that there was a prior examination balance due the County of \$11 which was not taken as of the end of our current examination period.

DOG

We noted that there was a prior examination balance due the Commonwealth of \$13 which was not paid as of the end of our current examination period.

7. County Officer Serving During Examination Period

John A. Dowd served as Treasurer during the hunting license period July 1, 2008 to June 30, 2015 and during the fishing and dog license period January 1, 2009 to December 31, 2014.

TREASURER
DELAWARE COUNTY
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2014

Summary of Prior Examination Recommendation

During our prior examination, we recommended:

- That the office establish and implement an adequate system on internal controls over the bank accounts.

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

TREASURER
DELAWARE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2014

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 John A. Dowd
Treasurer

The Honorable Edward O'Lone
Controller

The Honorable Mario J. Civera, Jr.
Chairperson of the County Council

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.