

ATTESTATION ENGAGEMENT

Treasurer

Cambria County, Pennsylvania

For the Period

Hunting - July 1, 2012 to June 30, 2016

Fishing and Dog - January 1, 2013 to
December 31, 2016

October 2017



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 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). The county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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*.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Cambria 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.

September 12, 2017

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, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	78	\$ 1,536.60
Junior	2	11.40
Landowner	5	18.50
Junior combination	5	43.50
Senior	4	50.80
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Military	56	95.20
Reserves	3	5.10
Mentored Youth	8	13.60
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	76	1,223.20
Muzzleloaders - Resident and Non-resident	63	674.10
Antlerless deer		
Resident	14,065	80,170.50
Resident landowners	18	102.60
Non-resident	151	3,880.70
Non-resident landowners	1	25.70
Armed forces	61	347.70
Disabled veterans	60	342.00
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Fisher	2	11.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	9	24.30
Bear - Resident and Non-resident	28	439.60
DMAP - Resident and Non-resident	6	58.20
Replacements	91	518.70
	<u>14,815</u>	<u>91,051.50</u>
Totals (Note 2)		
		(90,922.90)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.60)</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
 CAMBRIA 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	68	\$ 1,339.60
Landowner	9	33.30
Junior combination	2	17.40
Senior	5	63.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	8	405.60
Military	78	132.60
Mentored Youth	7	11.90
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	90	1,423.00
Muzzleloaders - Resident and Non-resident	69	748.30
Antlerless deer		
Resident	12,534	71,443.80
Resident landowners	26	148.20
Non-resident	115	2,955.50
Non-resident landowners	1	25.70
Armed forces	95	541.50
Disabled veterans	67	381.90
Elk - Antlered and Antlerless	4	42.80
Bobcat	2	11.40
Fisher	2	11.40
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	12	32.40
Bear - Resident and Non-resident	36	565.20
DMAP - Resident and Non-resident	1	9.70
Replacements	63	359.10
	<u>13,309</u>	<u>81,728.30</u>
Totals (Note 2)		
		(81,614.10)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(114.20)</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, 2013 to June 30, 2014		<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, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	73	\$ 1,438.10
Junior	2	11.40
Landowner	8	29.60
Junior combination	7	60.90
Senior	6	76.20
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	5	253.50
Military	97	164.90
Reserves	1	1.70
Mentored Youth	3	5.10
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	92	1,464.40
Muzzleloaders - Resident and Non-resident	58	625.60
Antlerless deer		
Resident	12,608	71,865.60
Resident landowners	18	102.60
Non-resident	127	3,263.90
Non-resident landowners	1	25.70
Armed forces	108	615.60
Disabled veterans	74	421.80
Elk - Antlered and Antlerless	8	85.60
Bobcat	2	11.40
Fisher	1	5.70
Furtaker		
Adult resident	14	275.80
Migratory - Resident and Non-resident	16	43.20
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	5	48.50
Replacements	85	484.50
	<u>13,458</u>	<u>82,673.60</u>
Totals (Note 2)		
		(82,542.00)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(131.60)</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, 2014 to June 30, 2015		<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, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	70	\$ 1,379.00
Junior	4	22.80
Landowner	7	25.90
Junior combination	11	95.70
Senior	11	139.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	1	50.70
Military	70	119.00
Spring Turkey	2	41.40
Mentored Youth	6	10.20
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	96	1,507.20
Muzzleloaders - Resident and Non-resident	72	770.40
Antlerless deer		
Resident	12,028	68,559.60
Resident landowners	21	119.70
Non-resident	98	2,518.60
Non-resident landowners	1	25.70
Armed forces	97	552.90
Disabled veterans	81	461.70
Elk - Antlered and Antlerless	3	32.10
Bobcat	7	39.90
Fisher	4	22.80
River Otter	1	5.70
Federal Duck Stamp	5	136.00
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	15	40.50
Bear - Resident and Non-resident	29	455.30
DMAP - Resident and Non-resident	3	29.10
Replacements	72	410.40
	<hr/>	<hr/>
Totals (Note 2)	12,829	78,333.80
	<hr/>	<hr/>
Disbursements to Game Commission (Note 3)		(78,216.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<hr/> (117.80)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Game Commission (County) for the license period July 1, 2015 to June 30, 2016		<hr/> \$ - <hr/>

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, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	74	\$ 1,605.80
3 Year Resident	1	63.70
5 Year Resident	2	211.40
Senior resident	1	10.70
National Guard/Armed Forces	19	32.30
Non-resident	1	51.70
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	4	26.80
Replacements	12	39.90
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	24	352.80
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	79	687.30
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>247</u>	4,503.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,503.40)</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, 2013 to December 31, 2013		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	66	\$ 1,432.20
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	29	49.30
Replacements	1	5.70
Tourist		
Three day	1	25.70
Senior lifetime	19	963.30
Replacements	14	39.90
Lake Erie And Trout/Salmon Combo Stamp	18	264.60
Trout/Salmon Stamp	<u>69</u>	<u>600.30</u>
Totals (Note 2)	<u><u>220</u></u>	3,408.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,408.10)</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>\$ -</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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	64	\$ 1,324.80
3 Year Resident	1	60.70
Voluntary Youth	2	3.40
Senior resident	5	48.50
National Guard/Armed Forces	36	61.20
Reduced Disabled Veterans	5	13.50
Non-resident	2	101.40
Senior lifetime	14	709.80
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	18	264.60
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	71	617.70
1 Year Trout/Salmon	8	69.60
Boat Launch Permit	12	80.20
Annual Fishing Button	<u>6</u>	<u>24.00</u>
Totals (Note 2)	<u>252</u>	3,462.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,462.00)</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, 2015 to December 31, 2015		<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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	71	\$ 1,541.30
Senior resident	4	43.00
National Guard/Armed Forces	25	43.50
Reduced Disabled Veterans	15	26.30
Senior lifetime	24	1,217.60
Lifetime Upgrade Card	2	21.40
Replacements	6	34.40
Lake Erie Stamp	5	35.60
Lake Erie And Trout/Salmon Combo Stamp	21	309.10
Trout/Salmon Stamp	72	627.60
1 Year Trout/Salmon	20	174.60
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	2	81.40
Boat Launch Permit	22	153.10
Annual Fishing Button	9	36.00
	<hr/>	<hr/>
Totals (Note 2)	302	4,443.70
	<hr/>	<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(4,443.70)
		<hr/>
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, 2016 to December 31, 2016		\$ -
		<hr/> <hr/>

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, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	14,113	\$ 80,529.00
Senior citizen	4,835	17,577.00
Lifetime	<u>768</u>	<u>23,190.00</u>
Totals (Note 2)	<u>19,716</u>	121,296.00
Disbursements to Department of Agriculture (Note 3)		<u>(121,293.55)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		2.45
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 2.45</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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	14,576	\$ 82,814.00
Senior citizen	5,109	18,567.00
Lifetime	<u>790</u>	<u>23,850.00</u>
Totals (Note 2)	<u>20,475</u>	125,231.00
Disbursements to Department of Agriculture (Note 3)		<u>(125,231.00)</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
 CAMBRIA COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,138	\$ 74,248.00
Senior citizen	4,957	17,903.00
Lifetime	<u>859</u>	<u>25,990.00</u>
Totals (Note 2)	<u>18,954</u>	118,141.00
Disbursements to Department of Agriculture (Note 3)		<u>(118,141.00)</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, 2015 to December 31, 2015		<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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,226	\$ 74,574.00
Senior citizen	5,036	18,122.00
Lifetime	<u>873</u>	<u>25,890.00</u>
Totals (Note 2)	<u>19,135</u>	118,586.00
Disbursements to Department of Agriculture (Note 3)		<u>(118,584.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		2.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2016 to December 31, 2016		<u>\$ 2.00</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, 2012 TO JUNE 30, 2016 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 hunting licenses, sold electronically, for license years 2012 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
CAMBRIA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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

Lisa Kozorosky served as Treasurer during the hunting license period July 1, 2012 to June 30, 2016 and during the fishing and dog license period January 1, 2013 to December 31, 2016.

TREASURER
CAMBRIA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Chief 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 Lisa M. Kozorosky
Treasurer

The Honorable Ed Cernic, Jr.
Controller

The Honorable Thomas C. Chernisky
President of the Board of Commissioners

This report is a matter of public record and is available online at [www@PaAuditor.gov](http://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.