

TREASURER

CRAWFORD COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2006

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2006

## CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2004.....	3
License Period Ending June 30, 2005.....	4
License Period Ending June 30, 2006.....	5
Fishing License Sales:	
License Period Ending December 31, 2004.....	6
License Period Ending December 31, 2005.....	7
License Period Ending December 31, 2006.....	8
Dog License Sales:	
License Period Ending December 31, 2004.....	9
License Period Ending December 31, 2005.....	10
License Period Ending December 31, 2006.....	11
Notes To The Statements Of Receipts And Disbursements .....	12
Report Distribution .....	15

## Independent Auditor's Report

The Honorable Frederic A. Wagner  
Treasurer  
Crawford County  
Meadville, PA 16335

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Crawford 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 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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.

July 24, 2007

JACK WAGNER  
Auditor General

TREASURER  
CRAWFORD COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	827	\$ 19.00	\$ 15,713.00
Junior	87	5.00	435.00
Junior combination	62	8.00	496.00
Senior	156	12.00	1,872.00
Replacements	20	5.00	100.00
Non-resident			
Adult	57	100.00	5,700.00
Junior	8	40.00	320.00
Junior combination	8	50.00	400.00
Seven day	2	30.00	60.00
Replacements	2	5.00	10.00
Archery			
Resident	257	15.00	3,855.00
Non-resident	12	25.00	300.00
Muzzleloaders			
Resident	249	10.00	2,490.00
Non-resident	9	20.00	180.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	17,639	5.00	88,195.00
Resident landowners	158	5.00	790.00
Non-resident landowners	992	25.00	24,800.00
Non-resident	3	25.00	75.00
Armed forces	49	5.00	245.00
Disabled veterans	21	5.00	105.00
Replacements	28	5.00	140.00
Furtaker			
Adult resident	41	19.00	779.00
Junior resident	1	5.00	5.00
Senior resident	2	12.00	24.00
Adult non-resident	12	80.00	960.00
Replacements	1	5.00	5.00
Migratory			
Resident	204	2.00	408.00
Non-resident	11	5.00	55.00
Bear			
Resident	151	15.00	2,265.00
Non-resident	8	35.00	280.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>21,081</u>		<u>151,082.00</u>
Disbursements to Game Commission (Note 3)			(150,778.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(304.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2004			<u>\$ -</u>

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

TREASURER  
CRAWFORD COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	777	\$ 19.00	\$ 14,763.00
Junior	80	5.00	400.00
Junior combination	50	8.00	400.00
Senior	137	12.00	1,644.00
Replacements	29	5.00	145.00
Military	47	1.00	47.00
Non-resident			
Adult	52	100.00	5,200.00
Junior	8	40.00	320.00
Junior combination	2	50.00	100.00
Seven day	7	30.00	210.00
Replacements	1	5.00	5.00
Archery			
Resident	250	15.00	3,750.00
Non-resident	7	25.00	175.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	241	10.00	2,410.00
Non-resident	8	20.00	160.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	17,201	5.00	86,005.00
Resident landowners	133	5.00	665.00
Non-resident landowners	620	25.00	15,500.00
Non-resident	5	25.00	125.00
Armed forces	59	5.00	295.00
Disabled veterans	21	5.00	105.00
Replacements	48	5.00	240.00
Furtaker			
Adult resident	47	19.00	893.00
Junior resident	2	5.00	10.00
Senior resident	3	12.00	36.00
Adult non-resident	4	80.00	320.00
Replacements	1	5.00	5.00
Migratory			
Resident	186	2.00	372.00
Non-resident	6	5.00	30.00
Bear			
Resident	145	15.00	2,175.00
Non-resident	7	35.00	245.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>20,192</u>		<u>136,790.00</u>
Disbursements to Game Commission (Note 3)			(136,488.25)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(316.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(14.25)
Examination adjustments			-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ (14.25)</u>

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

TREASURER  
CRAWFORD COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	669	\$ 19.00	\$ 12,711.00
Junior	61	5.00	305.00
Junior combination	51	8.00	408.00
Senior	125	12.00	1,500.00
Replacements	24	5.00	120.00
Military	51	1.00	51.00
Non-resident			
Adult	52	100.00	5,200.00
Junior	5	40.00	200.00
Junior combination	4	50.00	200.00
Seven day	1	30.00	30.00
Replacements	2	5.00	10.00
Archery			
Resident	224	15.00	3,360.00
Non-resident	10	25.00	250.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	226	10.00	2,260.00
Non-resident	10	20.00	200.00
Antlerless deer			
Resident	14,594	5.00	72,970.00
Resident landowners	141	5.00	705.00
Non-resident landowners	142	25.00	3,550.00
Non-resident	3	25.00	75.00
Armed forces	69	5.00	345.00
Disabled veterans	20	5.00	100.00
Replacements	28	5.00	140.00
Furtaker			
Adult resident	30	19.00	570.00
Junior resident	1	5.00	5.00
Senior resident	2	12.00	24.00
Adult non-resident	2	80.00	160.00
Replacements	1	5.00	5.00
Migratory			
Resident	175	2.00	350.00
Non-resident	7	5.00	35.00
Bear			
Resident	133	15.00	1,995.00
Non-resident	7	35.00	245.00
Totals (Note 2)	<u>16,871</u>		<u>108,084.00</u>
Disbursements to Game Commission (Note 3)			(107,769.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(315.00)</u>
Balance due Game Commission (County)			
per settled reports (Note 4)			-
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County)			
for the license period ending June 30, 2006			<u>\$ -</u>

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

TREASURER  
CRAWFORD COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	327	\$ 16.25	\$ 5,313.75
Replacements	4	4.25	17.00
Senior resident	2	3.25	6.50
Non-resident	8	34.25	274.00
Tourist			
Three day	11	14.25	156.75
Senior lifetime	225	15.25	3,431.25
Replacements	22	4.25	93.50
Trout/Salmon Stamp	<u>358</u>	5.00	<u>1,790.00</u>
Totals (Note 2)	<u><u>957</u></u>		11,082.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(11,081.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			1.00
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2004			<u><u>\$ 1.00</u></u>

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



TREASURER  
CRAWFORD COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	280	\$ 21.00	\$ 5,880.00
Replacements	4	4.25	17.00
Senior resident	17	10.00	170.00
Non-resident	4	51.00	204.00
Tourist			
Three day	3	25.00	75.00
Seven day	1	33.00	33.00
Senior lifetime	115	50.00	5,750.00
Replacements	20	4.25	85.00
Lake Erie Stamp	75	8.00	600.00
Lake Erie And Trout/Salmon Combo Stamp	143	14.00	2,002.00
Trout/Salmon Stamp	73	8.00	584.00
Totals (Note 2)	<u>735</u>		15,400.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(15,400.00)</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 ending December 31, 2005			<u>\$ -</u>

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

TREASURER  
CRAWFORD COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	300	\$ 21.00	\$ 6,300.00
Replacements	7	4.25	29.75
Senior resident	12	10.00	120.00
One day resident	1	10.00	10.00
National Guard/Armed Forces	7	1.00	7.00
Non-resident	5	51.00	255.00
Tourist			
Three day	2	25.00	50.00
Seven day	5	33.00	165.00
Senior lifetime	147	50.00	7,350.00
Replacements	15	4.25	63.75
Lake Erie Stamp	50	8.00	400.00
Lake Erie And Trout/Salmon Combo Stamp	170	14.00	2,380.00
Trout/Salmon Stamp	70	8.00	560.00
	<u>791</u>		<u>17,690.50</u>
Totals (Note 2)			17,690.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(17,690.50)</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 ending December 31, 2006			<u>\$ -</u>

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

TREASURER  
CRAWFORD COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,122	\$ 59,678.00
Senior citizen	2,719	10,049.00
Lifetime	166	5,650.00
Duplicates	<u>8</u>	<u>40.00</u>
Totals (Note 2)	<u><u>13,015</u></u>	75,417.00
Disbursements to Department of Agriculture (Note 3)		(75,406.00)
Credits accepted by the Department of Agriculture		<u>(11.00)</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 ending December 31, 2004		<u><u>\$ -</u></u>

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

TREASURER  
CRAWFORD COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,842	\$ 58,072.00
Senior citizen	2,640	9,750.00
Lifetime	190	6,050.00
Duplicates	<u>8</u>	<u>40.00</u>
Totals (Note 2)	<u><u>12,680</u></u>	73,912.00
Disbursements to Department of Agriculture (Note 3)		(73,907.00)
Credits accepted by the Department of Agriculture		<u>(5.00)</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 ending December 31, 2005		<u><u>\$ -</u></u>

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

TREASURER  
CRAWFORD COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,754	\$ 63,354.00
Senior citizen	2,880	10,734.00
Lifetime	<u>255</u>	<u>8,100.00</u>
Totals (Note 2)	<u><u>13,889</u></u>	82,188.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,188.00)</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 ending December 31, 2006		<u><u>\$ -</u></u>

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

TREASURER  
CRAWFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2006 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(d) of *The Fiscal Code*, 72 P.S § 401(d), which requires the Department of the Auditor General to determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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 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

License proceeds are remitted to the various licensing agencies with monthly reports of sales.

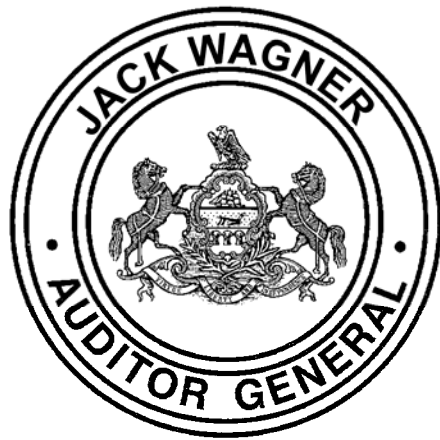
TREASURER  
CRAWFORD COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2006 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

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

Frederic A. Wagner served as Treasurer during the hunting license period July 1, 2003 to June 30, 2006 and during the fishing and dog license period January 1, 2004 to December 31, 2006.





TREASURER  
CRAWFORD COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2006 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Dennis C. Wolff  
Secretary  
Department of Agriculture

Ms. Mary DeLutis  
Comptroller  
Department of Agriculture

Dr. Douglas J. Austen  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

Treasurer  
Crawford County  
Crawford County Courthouse  
Meadville, PA 16335

The Honorable Frederic A. Wagner

Treasurer

The Honorable Morris W. Waid

Chairman of the Board of Commissioners

Ms. Robyn Sye

Chief Financial Officer

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).