



TREASURER

LYCOMING COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2002 TO JUNE 30, 2006

FISHING AND DOG - JANUARY 1, 2003 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Karen Stotz Myers
Treasurer
Lycoming County
Williamsport, PA 17701

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Lycoming 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*. 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 reported and promptly transmitted. *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.

August 1, 2007

JACK WAGNER
Auditor General

TREASURER
 LYCOMING COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	292	\$ 19.00	\$ 5,548.00
Junior	30	5.00	150.00
Junior combination	9	8.00	72.00
Senior	45	12.00	540.00
Replacements	4	5.00	20.00
Non-resident			
Adult	13	100.00	1,300.00
Seven day	4	30.00	120.00
Archery			
Resident	106	15.00	1,590.00
Muzzleloaders			
Resident	101	10.00	1,010.00
Non-resident	3	20.00	60.00
Antlerless deer			
Resident	23,002	5.00	115,010.00
Non-resident landowners	498	25.00	12,450.00
Armed forces	52	5.00	260.00
Disabled veterans	12	5.00	60.00
Replacements	38	5.00	190.00
Furtaker			
Adult resident	11	19.00	209.00
Senior resident	1	12.00	12.00
Replacements	1	5.00	5.00
Migratory			
Resident	50	2.00	100.00
Non-resident	1	5.00	5.00
Bear			
Resident	93	15.00	1,395.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>24,367</u>		<u>140,141.00</u>
Disbursements to Game Commission (Note 3)			(140,004.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(137.00)</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, 2003			<u>\$ -</u>

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

TREASURER
 LYCOMING 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	258	\$ 19.00	\$ 4,902.00
Junior	29	5.00	145.00
Junior combination	12	8.00	96.00
Senior	29	12.00	348.00
Replacements	7	5.00	35.00
Non-resident			
Adult	18	100.00	1,800.00
Junior combination	2	50.00	100.00
Seven day	2	30.00	60.00
Archery			
Resident	96	15.00	1,440.00
Non-resident	3	25.00	75.00
Muzzleloaders			
Resident	105	10.00	1,050.00
Non-resident	2	20.00	40.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	20,023	5.00	100,115.00
Non-resident landowners	1,099	25.00	27,475.00
Armed forces	73	5.00	365.00
Disabled veterans	18	5.00	90.00
Replacements	34	5.00	170.00
Furtaker			
Adult resident	9	19.00	171.00
Senior resident	1	12.00	12.00
Migratory			
Resident	53	2.00	106.00
Bear			
Resident	92	15.00	1,380.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>21,968</u>		<u>140,050.00</u>
Disbursements to Game Commission (Note 3)			(139,923.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(126.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			1.00
Examination adjustments (Note 5)			<u>(1.00)</u>
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
 LYCOMING 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	267	\$ 19.00	\$ 5,073.00
Junior	22	5.00	110.00
Junior combination	18	8.00	144.00
Senior	28	12.00	336.00
Replacements	12	5.00	60.00
Military	25	1.00	25.00
Non-resident			
Adult	11	100.00	1,100.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	4	30.00	120.00
Archery			
Resident	98	15.00	1,470.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	102	10.00	1,020.00
Non-resident	1	20.00	20.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	20,818	5.00	104,090.00
Resident landowners	1	5.00	5.00
Non-resident landowners	867	25.00	21,675.00
Armed forces	56	5.00	280.00
Disabled veterans	18	5.00	90.00
Replacements	17	5.00	85.00
Furtaker			
Adult resident	8	19.00	152.00
Senior resident	1	12.00	12.00
Migratory			
Resident	46	2.00	92.00
Bear			
Resident	98	15.00	1,470.00
Non-resident	1	35.00	35.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>22,528</u>		<u>137,634.00</u>
Disbursements to Game Commission (Note 3)			(137,510.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(124.00)</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, 2005			<u>\$ -</u>

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

TREASURER
 LYCOMING 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	219	\$ 19.00	\$ 4,161.00
Junior	24	5.00	120.00
Junior combination	12	8.00	96.00
Senior	23	12.00	276.00
Replacements	8	5.00	40.00
Military	45	1.00	45.00
Non-resident			
Adult	22	100.00	2,200.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	2	30.00	60.00
Archery			
Resident	97	15.00	1,455.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	97	10.00	970.00
Non-resident	3	20.00	60.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	16,464	5.00	82,320.00
Non-resident landowners	294	25.00	7,350.00
Armed forces	59	5.00	295.00
Disabled veterans	22	5.00	110.00
Replacements	17	5.00	85.00
Furtaker			
Adult resident	10	19.00	190.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	41	2.00	82.00
Bear			
Resident	103	15.00	1,545.00
Non-resident	4	35.00	140.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>17,575</u>		<u>101,845.00</u>
Disbursements to Game Commission (Note 3)			(101,727.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(141.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(23.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ (23.00)</u>

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

TREASURER
 LYCOMING COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2003

License Type	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	181	\$ 16.25	\$ 2,941.25
Replacements	1	4.25	4.25
Non-resident	5	34.25	171.25
Tourist			
Three day	8	14.25	114.00
Seven day	1	29.25	29.25
Senior lifetime	176	15.25	2,684.00
Replacements	22	4.25	93.50
Trout/Salmon Stamp	<u>343</u>	5.00	<u>1,715.00</u>
Totals (Note 2)	<u><u>737</u></u>		7,752.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,752.50)</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, 2003			<u><u>\$ -</u></u>

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

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

License Type	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	166	\$ 16.25	\$ 2,697.50
Replacements	2	4.25	8.50
Non-resident	1	34.25	34.25
Replacements	1	4.25	4.25
Tourist			
Three day	8	14.25	114.00
Senior lifetime	205	15.25	3,126.25
Replacements	19	4.25	80.75
Trout/Salmon Stamp	<u>360</u>	5.00	<u>1,800.00</u>
Totals (Note 2)	<u><u>762</u></u>		7,865.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,865.50)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
 LYCOMING 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	135	\$ 21.00	\$ 2,835.00
Replacements	1	4.25	4.25
Senior resident	1	10.00	10.00
One day resident	1	10.00	10.00
Non-resident	1	51.00	51.00
Tourist			
Three day	4	25.00	100.00
Seven day	1	33.00	33.00
Senior lifetime	114	50.00	5,700.00
Replacements	11	4.25	46.75
Lake Erie Stamp	6	8.00	48.00
Lake Erie And Trout/Salmon Combo Stamp	8	14.00	112.00
Trout/Salmon Stamp	<u>226</u>	8.00	<u>1,808.00</u>
Totals (Note 2)	<u><u>509</u></u>		10,758.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(10,758.00)</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>\$ -</u></u>

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

TREASURER
 LYCOMING 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	143	\$ 21.00	\$ 3,003.00
Senior resident	2	10.00	20.00
National Guard/Armed Forces	15	1.00	15.00
Non-resident	3	51.00	153.00
Tourist			
Three day	1	25.00	25.00
Senior lifetime	132	50.00	6,600.00
Replacements	11	4.25	46.75
Lake Erie Stamp	6	8.00	48.00
Lake Erie And Trout/Salmon Combo Stamp	21	14.00	294.00
Trout/Salmon Stamp	<u>247</u>	8.00	<u>1,976.00</u>
Totals (Note 2)	<u><u>581</u></u>		12,180.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(12,180.75)</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>\$ -</u></u>

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

TREASURER
 LYCOMING COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2003

License Type	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,147	\$ 63,211.00
Senior citizen	2,952	10,366.00
Lifetime	179	5,360.00
Duplicates	<u>7</u>	<u>35.00</u>
Totals (Note 2)	<u><u>14,285</u></u>	78,972.00
Disbursements to Department of Agriculture (Note 3)		<u>(78,972.00)</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, 2003		<u><u>\$ -</u></u>

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

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

License Type	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,207	\$ 52,195.00
Senior citizen	2,628	9,218.00
Lifetime	386	11,740.00
Duplicates	<u>9</u>	<u>45.00</u>
Totals (Note 2)	<u><u>12,230</u></u>	73,198.00
Disbursements to Department of Agriculture (Note 3)		<u>(73,198.00)</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
 LYCOMING COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2005

License Type	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,866	\$ 50,064.00
Senior citizen	2,610	9,180.00
Lifetime	421	13,030.00
Duplicates	<u>6</u>	<u>30.00</u>
Totals (Note 2)	<u><u>11,903</u></u>	72,304.00
Disbursements to Department of Agriculture (Note 3)		<u>(72,304.00)</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
 LYCOMING COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

License Type	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,114	\$ 56,892.00
Senior citizen	2,816	9,874.00
Lifetime	<u>469</u>	<u>14,210.00</u>
Totals (Note 2)	<u><u>13,399</u></u>	80,976.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,976.00)</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
 LYCOMING COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Title 72 P.S. Section 401 (d) of *The Fiscal Code*, 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 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

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

TREASURER
LYCOMING COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 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. Examination Adjustment - Hunt License Year Ending June 30, 2004

Amount represents credit taken for the prior audit period July 1, 1999 to June 30, 2002.

6. County Officers Serving During Examination Period

Karen Stotz Myers served as Treasurer during the hunting license period July 1, 2002 to June 30, 2006 and during the fishing and dog license period January 1, 2003 to December 31, 2006.

TREASURER
LYCOMING COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2002 TO JUNE 30, 2006 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2003 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
Lycoming County
Lycoming County Courthouse
48 West Third Street
Williamsport, PA 17701

The Honorable Rebecca A. Burke	Chairwoman of the Board of Commissioners
The Honorable Karen Stotz Myers	Treasurer
The Honorable Krista B. Rogers	Controller

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.