

ATTESTATION ENGAGEMENT

Treasurer

Northumberland County, Pennsylvania

For the Period

Hunting - August 1, 2010 to June 30, 2015

Fishing and Dog - August 1, 2010 to December 31, 2014

October 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 Kevin Gilroy
Treasurer
Northumberland County
Sunbury, PA 17801

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Northumberland 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 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 they pertain 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, Northumberland 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 21, 2016

Eugene A. DePasquale
Auditor General

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	54	\$ 960.10
Junior	3	17.10
Junior combination	3	26.10
Senior	12	152.40
Senior Lifetime Combo	3	106.40
Senior Lifetime Hunting	2	50.70
Military	33	54.40
Reserves	2	3.40
Spring Turkey	10	207.00
Mentored Youth	4	6.80
Non-resident		
Archery - Resident and Non-resident	38	596.60
Muzzleloaders - Resident and Non-resident	23	246.10
Antlerless deer		
Resident	3,932	22,338.30
Non-resident	44	1,130.80
Armed forces	35	193.80
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	2	21.40
Bobcat	3	17.10
Furtaker		
Senior resident	1	12.70
Migratory - Resident and Non-resident	13	32.40
Bear - Resident and Non-resident	39	612.30
DMAP - Resident and Non-resident	2	19.40
Totals (Note 2)	<u>4,277</u>	<u>27,198.60</u>
Disbursements to Game Commission (Note 3)		(27,142.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(56.30)</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 August 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
NORTHUMBERLAND 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	180	\$3,546.00
Junior	10	57.00
Landowner	1	3.70
Junior combination	18	156.60
Senior	32	406.40
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	8	405.60
Military	38	64.60
Reserves	2	3.40
Spring Turkey	11	227.70
Mentored Youth	4	6.80
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	90	1,413.00
Muzzleloaders - Resident and Non-resident	92	984.40
Antlerless deer		
Resident	7,852	44,756.40
Resident landowners	12	68.40
Non-resident	53	1,362.10
Armed forces	40	228.00
Disabled veterans	24	136.80
Elk - Antlered and Antlerless	7	74.90
Bobcat	6	34.20
Furtaker		
Adult resident	11	216.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	45	121.50
Bear - Resident and Non-resident	94	1,475.80
DMAP - Resident and Non-resident	16	155.20
Replacements	47	267.90
Totals (Note 2)	<u>8,710</u>	<u>57,709.00</u>
Disbursements to Game Commission (Note 3)		(57,509.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(200.00)</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 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
NORTHUMBERLAND 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	201	\$ 3,959.70
Junior	11	62.70
Junior combination	12	104.40
Senior	29	368.30
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	28	47.60
Spring Turkey	10	207.00
Mentored Youth	6	10.20
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	100	1,590.00
Muzzleloaders - Resident and Non-resident	101	1,090.70
Antlerless deer		
Resident	8,845	50,416.50
Resident landowners	6	34.20
Non-resident	47	1,207.90
Armed forces	28	159.60
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	10	107.00
Bobcat	7	39.90
Fisher	2	11.40
Furtaker		
Adult resident	16	315.20
Migratory - Resident and Non-resident	39	105.30
Bear - Resident and Non-resident	101	1,585.70
DMAP - Resident and Non-resident	16	155.20
Replacements	44	250.80
Totals (Note 2)	<u>9,716</u>	<u>64,079.20</u>
Disbursements to Game Commission (Note 3)		(63,876.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(202.30)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
NORTHUMBERLAND 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	198	\$ 3,900.60
Junior	6	34.20
Junior combination	15	130.50
Senior	30	381.00
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Spring Turkey	15	310.50
Mentored Youth	7	11.90
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	110	1,727.00
Muzzleloaders - Resident and Non-resident	98	1,048.60
Antlerless deer		
Resident	8,927	50,883.90
Resident landowners	10	57.00
Non-resident	55	1,413.50
Armed forces	34	193.80
Disabled veterans	29	165.30
Elk - Antlered and Antlerless	8	85.60
Bobcat	9	51.30
Fisher	3	17.10
Furtaker		
Adult resident	22	433.40
Migratory - Resident and Non-resident	42	113.40
Bear - Resident and Non-resident	102	1,601.40
DMAP - Resident and Non-resident	31	300.70
Replacements	51	290.70
Totals (Note 2)	<u>9,849</u>	<u>64,406.30</u>
Disbursements to Game Commission (Note 3)		(64,218.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(187.90)</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
NORTHUMBERLAND 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	181	\$ 3,565.70
Junior	8	45.60
Landowner	2	7.40
Junior combination	13	113.10
Senior	26	330.20
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	2	101.40
Military	41	69.70
Reserves	4	6.80
Spring Turkey	11	227.70
Mentored Youth	5	8.50
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	109	1,721.30
Muzzleloaders - Resident and Non-resident	83	898.10
Antlerless deer		
Resident	8,941	50,963.70
Resident landowners	10	57.00
Non-resident	62	1,593.40
Armed forces	49	279.30
Disabled veterans	33	188.10
Elk - Antlered and Antlerless	11	117.70
Bobcat	9	51.30
Fisher	6	34.20
Furtaker		
Adult resident	21	413.70
Senior resident	1	12.70
Migratory - Resident and Non-resident	30	81.00
Bear - Resident and Non-resident	91	1,428.70
DMAP - Resident and Non-resident	42	407.40
Replacements	44	250.80
Totals (Note 2)	<u>9,842</u>	<u>63,679.40</u>
Disbursements to Game Commission (Note 3)		(63,488.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(190.60)</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
 NORTHUMBERLAND COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD AUGUST 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
National Guard/Armed Forces	2	3.40
Senior lifetime	1	50.70
Trout/Salmon Stamp	2	17.40
Totals (Note 2)	<u>5</u>	71.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(71.50)</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 August 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
NORTHUMBERLAND 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	76	\$ 1,649.20
Senior resident	5	53.50
National Guard/Armed Forces	24	40.80
Tourist		
Seven day	1	33.70
Senior lifetime	13	659.10
Lifetime Upgrade Card	4	26.80
Replacements	9	51.30
Lake Erie And Trout/Salmon Combo Stamp	11	161.70
Trout/Salmon Stamp	<u>90</u>	<u>783.00</u>
Totals (Note 2)	<u>233</u>	3,459.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,459.10)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
NORTHUMBERLAND 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	71	\$ 1,540.70
Senior resident	7	74.90
National Guard/Armed Forces	16	27.20
Tourist		
Seven day	1	33.70
Senior lifetime	24	1,216.80
Lifetime Upgrade Card	6	40.20
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>89</u>	<u>774.30</u>
Totals (Note 2)	<u>221</u>	3,783.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,783.70)</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, 2012 December 31, 2012		<u>\$ -</u>

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

TREASURER
NORTHUMBERLAND 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	1	105.70
Senior resident	4	42.80
National Guard/Armed Forces	14	23.80
Senior lifetime	20	1,014.00
Lifetime Upgrade Card	7	46.90
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	91	791.70
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>224</u>	3,855.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,855.80)</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
NORTHUMBERLAND 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	75	\$ 1,627.50
3 Year Resident	1	63.70
Replacements	2	11.40
Senior resident	5	53.50
National Guard/Armed Forces	17	28.90
Senior lifetime	16	811.20
Lifetime Upgrade Card	4	46.80
Replacements	8	45.60
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	85	739.50
3 Year Trout/Salmon	1	24.70
Totals (Note 2)	<u>217</u>	<u>3,490.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,490.90)</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
 NORTHUMBERLAND COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD AUGUST 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	318	\$ 1,934.00
Senior citizen	118	444.00
Lifetime	<u>91</u>	<u>2,770.00</u>
Totals (Note 2)	<u><u>527</u></u>	5,148.00
Disbursements to Department of Agriculture (Note 3)		<u>(5,148.00)</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 August 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 NORTHUMBERLAND 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	6,443	\$ 36,705.00
Senior citizen	2,304	8,254.00
Lifetime	<u>324</u>	<u>10,350.00</u>
Totals (Note 2)	<u>9,071</u>	55,309.00
Disbursements to Department of Agriculture (Note 3)		<u>(55,309.00)</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
NORTHUMBERLAND 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	6,756	\$ 38,666.00
Senior citizen	2,613	9,475.00
Lifetime	<u>301</u>	<u>9,230.00</u>
Totals (Note 2)	<u>9,670</u>	57,371.00
Disbursements to Department of Agriculture (Note 3)		<u>(57,371.00)</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
 NORTHUMBERLAND 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	7,173	\$ 40,853.00
Senior citizen	2,833	10,235.00
Lifetime	<u>315</u>	<u>10,550.00</u>
Totals (Note 2)	<u><u>10,321</u></u>	61,638.00
Disbursements to Department of Agriculture (Note 3)		<u>(61,638.00)</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>\$ -</u></u>

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

TREASURER
NORTHUMBERLAND 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	8,125	\$ 46,321.00
Senior citizen	3,175	11,507.00
Lifetime	445	13,730.00
Totals (Note 2)	<u>11,745</u>	71,558.00
Disbursements to Department of Agriculture (Note 3)		<u>(71,558.00)</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
NORTHUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD AUGUST 1, 2010 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD AUGUST 1, 2010 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 hunting licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 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
NORTHUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD AUGUST 1, 2010 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD AUGUST 1, 2010 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. County Officer Serving During Examination Period

Kevin Gilroy served as Treasurer during the hunting license period August 1, 2010 to June 30, 2015 and during the fishing and dog license period August 1, 2010 to December 31, 2014.

TREASURER
NORTHUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD AUGUST 1, 2010 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD AUGUST 1, 2010 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 Kevin Gilroy
Treasurer

The Honorable Chris Grayson
Controller

The Honorable Richard Shoch
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.