

TREASURER

LAWRENCE COUNTY

AUDIT REPORT OF LICENSE SALES

HUNTING - JULY 1, 2002 TO JUNE 30, 2006

FISHING AND DOG - JANUARY 1, 2002 TO DECEMBER 31, 2005

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Independent Auditor's Report

The Honorable Catherine M. Toscano
Treasurer
Lawrence County
New Castle, PA 16101

We have audited the accompanying statements of receipts and disbursements – cash basis of the Treasurer, Lawrence County, Pennsylvania (County Officer), for the license years identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*. These financial statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying financial statements were prepared using accounting practices prescribed by the licensing agencies, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The financial statements present only the Commonwealth portion of cash receipts and disbursements and are not intended to present fairly the financial position and results of operations of the County Officer, in conformity with accounting principles generally accepted in the United States.

Independent Auditor's Report (Continued)

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County Officer, as of the end of the license years identified on the contents page, the changes in its financial position, or where applicable, its cash flows for the period then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the licensing agencies, for the license years identified on the contents page, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2007, on our consideration of the County Officer's internal control over financial reporting and on our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

January 11, 2007

JACK WAGNER
Auditor General

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING JUNE 30, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	401	\$ 19.00	\$ 7,619.00
Junior	29	5.00	145.00
Junior combination	23	8.00	184.00
Senior	99	12.00	1,188.00
Replacements	16	5.00	80.00
Non-resident			
Adult	67	100.00	6,700.00
Junior	2	40.00	80.00
Junior combination	3	50.00	150.00
Seven day	4	30.00	120.00
Replacements	3	5.00	15.00
Archery			
Resident	163	15.00	2,445.00
Non-resident	9	25.00	225.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	174	10.00	1,740.00
Non-resident	22	20.00	440.00
Replacements	5	5.00	25.00
Antlerless deer			
Resident	6,797	5.00	33,985.00
Resident landowners	13	5.00	65.00
Non-resident	189	25.00	4,725.00
Armed forces	17	5.00	85.00
Disabled veterans	6	5.00	30.00
Replacements	17	5.00	85.00
Furtaker			
Adult resident	13	19.00	247.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	89	2.00	178.00
Non-resident	3	5.00	15.00
Bear			
Resident	55	15.00	825.00
Non-resident	5	35.00	175.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>8,231</u>		<u>61,756.00</u>
Disbursements to Game Commission (Note 3)			(61,514.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(242.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2003			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	362	\$ 19.00	\$ 6,878.00
Junior	43	5.00	215.00
Junior combination	14	8.00	112.00
Senior	85	12.00	1,020.00
Replacements	11	5.00	55.00
Non-resident			
Adult	48	100.00	4,800.00
Junior	1	40.00	40.00
Junior combination	3	50.00	150.00
Seven day	1	30.00	30.00
Archery			
Resident	160	15.00	2,400.00
Non-resident	8	25.00	200.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	164	10.00	1,640.00
Non-resident	22	20.00	440.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	8,320	5.00	41,600.00
Resident landowners	13	5.00	65.00
Non-resident	373	25.00	9,325.00
Armed forces	24	5.00	120.00
Disabled veterans	5	5.00	25.00
Replacements	15	5.00	75.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	81	2.00	162.00
Non-resident	3	5.00	15.00
Bear			
Resident	57	15.00	855.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>9,833</u>		<u>70,622.00</u>
Disbursements to Game Commission (Note 3)			(70,392.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(225.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			5.00
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2004			<u>\$ 5.00</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	253	\$ 19.00	\$ 4,807.00
Junior	30	5.00	150.00
Junior combination	21	8.00	168.00
Senior	76	12.00	912.00
Replacements	19	5.00	95.00
Military	19	1.00	19.00
Non-resident			
Adult	34	100.00	3,400.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	1	30.00	30.00
Replacements	1	5.00	5.00
Archery			
Resident	121	15.00	1,815.00
Non-resident	6	25.00	150.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	145	10.00	1,450.00
Non-resident	14	20.00	280.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	8,910	5.00	44,550.00
Resident landowners	13	5.00	65.00
Non-resident	491	25.00	12,275.00
Armed forces	28	5.00	140.00
Disabled veterans	7	5.00	35.00
Replacements	31	5.00	155.00
Furtaker			
Adult resident	8	19.00	152.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Migratory			
Resident	56	2.00	112.00
Non-resident	2	5.00	10.00
Bear			
Resident	45	15.00	675.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>10,346</u>		<u>71,777.00</u>
Disbursements to Game Commission (Note 3)			(71,546.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(231.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2005			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING JUNE 30, 2006

<u>License Type</u>	<u>LiDenses Sold</u>	<u>LiDense Value</u>	<u>Amount Due Game Dommission</u>
Resident			
Adult	205	\$ 19.00	\$ 3,895.00
Junior	27	5.00	135.00
Junior combination	12	8.00	96.00
Senior	54	12.00	648.00
Replacements	13	5.00	65.00
Military	34	1.00	34.00
Non-resident			
Adult	28	100.00	2,800.00
Junior combination	1	50.00	50.00
Seven day	1	30.00	30.00
Replacements	1	5.00	5.00
Archery			
Resident	99	15.00	1,485.00
Non-resident	5	25.00	125.00
Muzzleloaders			
Resident	135	10.00	1,350.00
Non-resident	12	20.00	240.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	7,641	5.00	38,205.00
Resident landowners	12	5.00	60.00
Non-resident	323	25.00	8,075.00
Armed forces	38	5.00	190.00
Disabled	9	5.00	45.00
Replacements	16	5.00	80.00
Furtaker			
Adult resident	4	19.00	76.00
Migratory			
Resident	34	2.00	68.00
Non-resident	4	5.00	20.00
Bear			
Resident	40	15.00	600.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>8,753</u>		<u>58,522.00</u>
Disbursements to Game Commission (Note 3)			(58,304.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(213.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			5.00
Audit adjustments (Note 5)			<u>(19.00)</u>
Adjusted balance due Game Commission (County) for the license year ending June 30, 2006			<u>\$ (14.00)</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	197	\$ 16.25	\$ 3,201.25
Replacements	5	4.25	21.25
Senior resident	9	3.25	29.25
Non-resident	9	34.25	308.25
Tourist			
Three day	5	14.25	71.25
Senior lifetime	164	15.25	2,501.00
Replacements	17	4.25	72.25
Trout/Salmon Stamp	316	5.00	1,580.00
	<u>722</u>		<u>7,784.50</u>
Totals (Note 2)			<u>7,784.50</u>
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,784.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2002			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	190	\$ 16.25	\$ 3,087.50
Replacements	4	4.25	17.00
Senior resident	5	3.25	16.25
Non-resident	11	34.25	376.75
Tourist			
Three day	2	14.25	28.50
Senior lifetime	154	15.25	2,348.50
Replacements	18	4.25	76.50
Trout/Salmon Stamp	282	5.00	1,410.00
	<hr/>		<hr/>
Totals (Note 2)	<u>666</u>		7,361.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,361.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2003			<hr/> <u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR 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	171	\$ 16.25	\$ 2,778.75
Replacements	3	4.25	12.75
Senior resident	7	3.25	22.75
Non-resident	7	34.25	239.75
Replacements	1	4.25	4.25
Tourist			
Three day	3	14.25	42.75
Seven day	2	29.25	58.50
Senior lifetime	165	15.25	2,516.25
Replacements	21	4.25	89.25
Trout/Salmon Stamp	308	5.00	1,540.00
Totals (Note 2)	<u>688</u>		7,305.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(7,305.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2004			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR 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	137	\$ 21.00	\$ 2,877.00
Replacements	4	4.25	17.00
Senior resident	14	10.00	140.00
Non-resident	4	51.00	204.00
Tourist			
Three day	1	25.00	25.00
Senior lifetime	89	50.00	4,450.00
Replacements	11	4.25	46.75
Lake Erie Stamp	43	8.00	344.00
Lake Erie And Trout/Salmon Combo Stamp	86	14.00	1,204.00
Trout/Salmon Stamp	113	8.00	904.00
Totals (Note 2)	<u>502</u>		10,211.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(10,211.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Audit adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license year ending December 31, 2005			<u>\$ -</u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING DECEMBER 31, 2002

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,370	\$ 49,196.00
Senior citizen	2,418	8,980.00
Lifetime	25	790.00
Duplicates	<u>3</u>	<u>15.00</u>
Totals (Note 2)	<u><u>10,816</u></u>	58,981.00
Disbursements to Department of Agriculture (Note 3)		<u><u>(58,981.00)</u></u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2002		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING DECEMBER 31, 2003

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,613	\$ 50,439.00
Senior citizen	2,504	9,230.00
Lifetime	43	1,220.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>11,162</u></u>	60,899.00
Disbursements to Department of Agriculture (Note 3)		<u>(60,899.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2003		<u><u>\$ -</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
 LAWRENCE COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND
 DISBURSEMENTS – CASH BASIS
 LICENSE YEAR ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,817	\$ 51,921.00
Senior citizen	2,541	9,529.00
Lifetime	169	5,050.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>11,529</u></u>	66,510.00
Disbursements to Department of Agriculture (Note 3)		<u><u>(66,505.00)</u></u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		5.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2004		<u><u>\$ 5.00</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND
DISBURSEMENTS – CASH BASIS
LICENSE YEAR ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,595	\$ 44,325.00
Senior citizen	2,424	8,848.00
Lifetime	137	4,040.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>10,158</u></u>	57,223.00
Disbursements to Department of Agriculture (Note 3)		<u><u>(57,222.00)</u></u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		1.00
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license year ending December 31, 2005		<u><u>\$ 1.00</u></u>

Notes to the financial statements are an integral part of this report.

TREASURER
LAWRENCE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HUNTING LICENSE YEARS 2002 TO 2005 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

1. Summary Of Significant Accounting Policies

Basis Of Presentation

The financial statements were prepared in accordance with the requirements of the licensing agencies. These financial statements are not intended to present either financial results of operations or financial position in conformity with generally accepted accounting principles.

The following schedule identifies the licensing agencies and the respective reporting years:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Year</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

Basis Of Accounting

The financial statements were prepared on the cash basis of accounting. Under this method, revenues were recognized when received and expenditures were recognized when paid.

Audit Requirement

The financial presentation has 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 audit the accounts of all agents charged with assessing, appraising, or collecting license fees and to determine whether all monies collected have been remitted to the licensing agencies. A statement of assets and liabilities was not a required part of the financial presentation because of the limited reporting scope by the Treasurer. Therefore, a statement of assets and liabilities was not audited and is not a part of this report.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

TREASURER
LAWRENCE COUNTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE HUNTING LICENSE YEARS 2002 TO 2005 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

3. Disbursements

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

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. It does not reflect adjustments disclosed by our audit. Refer to Note 5.

5. Audit Adjustment - Hunting License Year Ending June 30, 2006

The adjustment for \$(19) represents an unsold Resident Adult Furtaker License that was reported as sold.

6. County Officer Serving During Audit Period

Gary F. Felasco served as Treasurer during the hunting license years July 1, 2002 to June 30, 2006 and during the fishing and dog license years January 1, 2002 to December 31, 2005.

7. Subsequent Event

On August 1, 2006, Gary F. Felasco was convicted of a felony, unrelated to our audit, and was removed from office as part of his sentence.

Report On Compliance And On
Internal Control Over Financial Reporting

The Honorable Catherine M. Toscano
Treasurer
Lawrence County
New Castle, PA 16101

We have audited the statements of receipts and disbursements – cash basis of the Treasurer, Lawrence County, Pennsylvania (County Officer), for the license years identified in the contents page, and have issued our report thereon dated January 11, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County Officer’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County Officer’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable

Report On Compliance And On
Internal Control Over Financial Reporting (Continued)

conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County Officer's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition described in the finding is as follows:

- Receipts Were Not Always Deposited On The Same Day As Collected.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We consider the reportable condition described above to be a material weakness.

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.

January 11, 2007

JACK WAGNER
Auditor General

TREASURER
LAWRENCE COUNTY
FINDING AND RECOMMENDATION
FOR THE HUNTING LICENSE YEARS 2002 TO 2005 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

Finding - Receipts Were Not Always Deposited On The Same Day As Collected

Our audit disclosed that receipts were not always deposited on the same day as collected. Of 35 receipts tested, 16 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent deposit ranged from 2 days to 10 days.

This condition existed because the office failed to establish adequate internal controls over its receipts.

Good internal accounting controls ensure that all monies collected are deposited in the bank at the end of every day.

Failure by the office to establish a good system of internal control over funds received increases the potential that funds could be lost, stolen, or misappropriated.

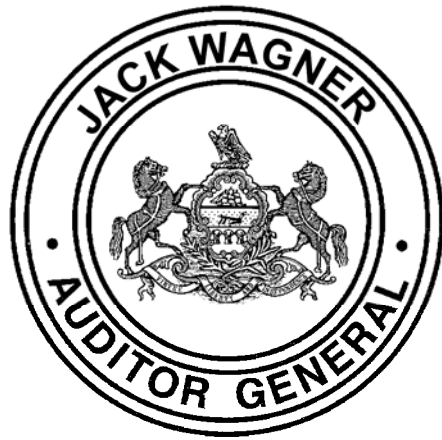
Recommendation

We recommend that the office establish and implement procedures to ensure that all collections are deposited intact on the same day collected.

Auditee Response

The current Treasurer responded as follows:

The procedures are set. The deposit is done daily.



TREASURER
LAWRENCE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE YEARS 2002 TO 2005 AND
FOR THE FISHING AND DOG LICENSE YEARS 2002 TO 2005

This report was initially distributed to:

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Lawrence County Government Center
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The Honorable Catherine M. Toscano Treasurer

The Honorable Mary Ann Reiter Controller

The Honorable Daniel J. Vogler Chairperson of the Board of Commissioners

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.