

TREASURER

BEAVER COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2008

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Independent Auditor's Report

The Honorable Connie T. Javens
Treasurer
Beaver County
Beaver, PA 15009

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Beaver 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*.

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.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report findings of significant 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 reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

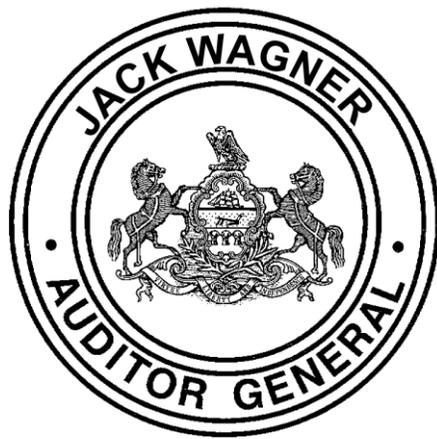
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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.

March 19, 2010

JACK WAGNER
Auditor General



TREASURER
BEAVER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	435	\$ 19.00	\$ 8,265.00
Junior	35	5.00	175.00
Junior combination	23	8.00	184.00
Senior	66	12.00	792.00
Replacements	10	5.00	50.00
Military	68	1.00	68.00
Non-resident			
Adult	34	100.00	3,400.00
Junior	3	40.00	120.00
Junior combination	2	50.00	100.00
Seven day	3	30.00	90.00
Replacements	1	5.00	5.00
Archery			
Resident	208	15.00	3,120.00
Non-resident	5	25.00	125.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	189	10.00	1,890.00
Non-resident	8	20.00	160.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	14,018	5.00	70,090.00
Resident landowners	3	5.00	15.00
Non-resident	372	25.00	9,300.00
Armed forces	72	5.00	360.00
Disabled veterans	21	5.00	105.00
Replacements	19	5.00	95.00
Furtaker			
Adult resident	12	19.00	228.00
Senior resident	2	12.00	24.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	95	2.00	190.00
Non-resident	2	5.00	10.00
Bear			
Resident	76	15.00	1,140.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>15,791</u>		<u>100,311.00</u>
Disbursements to Game Commission (Note 3)			(100,103.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(248.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(40.00)
Examination adjustments (Note 5)			<u>135.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ 95.00</u>

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

TREASURER
BEAVER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	412	\$ 19.00	\$ 7,828.00
Junior	26	5.00	130.00
Junior combination	17	8.00	136.00
Senior	64	12.00	768.00
Replacements	10	5.00	50.00
Military	64	1.00	64.00
Non-resident			
Adult	28	100.00	2,800.00
Junior	3	40.00	120.00
Junior combination	3	50.00	150.00
Replacements	1	5.00	5.00
Archery			
Resident	210	15.00	3,150.00
Non-resident	4	25.00	100.00
Replacements	5	5.00	25.00
Muzzleloaders			
Resident	181	10.00	1,810.00
Non-resident	5	20.00	100.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	14,332	5.00	71,660.00
Resident landowners	3	5.00	15.00
Non-resident	405	25.00	10,125.00
Armed forces	68	5.00	340.00
Disabled veterans	22	5.00	110.00
Replacements	13	5.00	65.00
Furtaker			
Adult resident	12	19.00	228.00
Senior resident	2	12.00	24.00
Migratory			
Resident	116	2.00	232.00
Non-resident	1	5.00	5.00
Bear			
Resident	75	15.00	1,125.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>16,088</u>		<u>101,315.00</u>
Disbursements to Game Commission (Note 3)			(101,043.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(277.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(5.00)
Examination adjustments (Note 5)			<u>19.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ 14.00</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	189	\$ 3,969.00
Senior resident	9	90.00
National Guard/Armed Forces	16	16.00
Non-resident	9	459.00
Replacements	1	4.25
Tourist		
Three day	1	25.00
Senior lifetime	189	9,450.00
Replacements	20	85.00
Lake Erie Stamp	31	248.00
Lake Erie And Trout/Salmon Combo Stamp	191	2,674.00
Trout/Salmon Stamp	159	1,272.00
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Totals (Note 2)	<u>815</u>	18,292.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(18,292.25)</u>
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 ending December 31, 2006		<u>\$ -</u>

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

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	161	\$ 3,381.00
Replacements	4	17.00
Senior resident	12	120.00
National Guard/Armed Forces	32	32.00
Non-resident	9	459.00
Tourist		
Three day	3	75.00
Senior lifetime	196	9,800.00
Lifetime Upgrade Card	131	655.00
Replacements	25	106.25
Lake Erie Stamp	18	144.00
Lake Erie And Trout/Salmon Combo Stamp	238	3,332.00
Trout/Salmon Stamp	147	1,176.00
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Totals (Note 2)	<u>976</u>	19,297.25
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(19,297.25)</u>
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 ending December 31, 2007		<hr/> <u>\$ -</u>

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

TREASURER
 BEAVER COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	168	\$ 3,616.90
Senior resident	14	149.80
National Guard/Armed Forces	16	27.20
Non-resident	17	875.40
Tourist		
Seven Day	3	101.10
Senior lifetime	92	4,650.40
Lifetime Upgrade Card	118	658.60
Replacements	28	156.70
Lake Erie Stamp	17	147.90
Lake Erie And Trout/Salmon Combo Stamp	141	2,039.80
Trout/Salmon Stamp	<u>110</u>	<u>945.10</u>
Totals (Note 2)	<u><u>724</u></u>	13,368.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(13,368.90)</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 ending December 31, 2008		<u><u>\$ -</u></u>

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

TREASURER
 BEAVER 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	17,680	\$ 98,904.00
Senior citizen	4,523	15,981.00
Lifetime	132	3,970.00
Totals (Note 2)	<u>22,335</u>	118,855.00
Disbursements to Department of Agriculture (Note 3)		<u>(118,833.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		22.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<u>\$ 22.00</u>

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

TREASURER
 BEAVER COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	17,474	\$ 97,410.00
Senior citizen	4,552	15,974.00
Lifetime	162	5,070.00
Totals (Note 2)	<u>22,188</u>	<u>118,454.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(118,454.00)</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, 2007		<u>\$ -</u>

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

TREASURER
 BEAVER COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	17,130	\$ 95,216.00
Senior citizen	4,691	16,411.00
Lifetime	198	6,020.00
Totals (Note 2)	<u>22,019</u>	<u>117,647.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(117,647.00)</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, 2008		<u>\$ -</u>

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

TREASURER
 BEAVER COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2008 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

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 and dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The proceeds from the sale of paper fishing licenses for license years 2006 and 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 and 2008 were remitted weekly through an electronic funds transfer program.

TREASURER
BEAVER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

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 examination. Refer to Note 5.

5. Examination Adjustment – Hunting License Sales

Statement ending June 30, 2007

The examination adjustment of \$135 is composed of the following:

- \$30 to offset an adjustment made by the Game Commission on the August 2007 report.
- \$5 to offset an adjustment made by the Game Commission on the November 2006 report.
- \$100 for Muzzleloader License Nos. 591 to 600 that were not available for our examination.

Statement ending June 30, 2008

The examination adjustment of \$19 is composed of the following:

- \$5 to offset a Game Commission adjustment made on the October 2007 report.
- \$14 for Migratory Bird License Nos. 294 to 300 that were not available for our examination.

6. County Officer Serving During Examination Period

Connie T. Javens served as Treasurer during the hunting license period July 1, 2006 to June 30, 2008 and during the fishing and dog license period January 1, 2006 to December 31, 2008.

TREASURER
BEAVER COUNTY
COMMENT

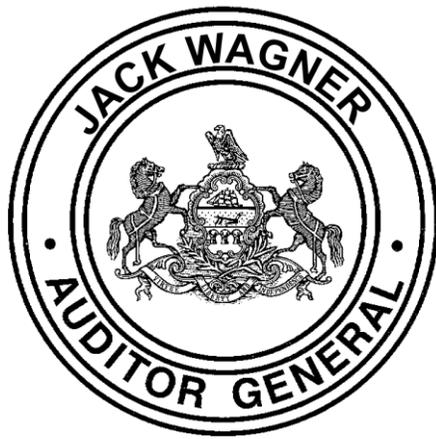
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

Comment - Compliance With Prior Examination Recommendations

During our prior examination, we recommended:

- That the office establish and implement procedures to ensure that all unissued licenses are safeguarded and available for examination unless they were returned to the issuing agency.
- That the office prepare an inventory report before any unissued licenses are shipped to a storage facility.

Our current examination found that the office substantially complied with our prior examination recommendations. Insignificant instances of noncompliance were verbally communicated to the office.



TREASURER
BEAVER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable Russell Redding
Secretary
Department of Agriculture

Ms. Susan L. West
Director
Bureau of Dog Law Enforcement
Department of Agriculture

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

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Connie T. Javens	Treasurer
The Honorable David A. Rossi	Controller
The Honorable Tony Amadio	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. 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.