



DEPARTMENT OF FINANCE

ERIE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2008 TO DECEMBER 31, 2010

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**Department of the Auditor General  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER  
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable James Sparber  
Director of the Department of Finance  
Erie County  
Erie, PA 16501

We have examined the accompanying statements of receipts and disbursements (Statements) of the Director of the Department of Finance, Erie 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 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.

Independent Auditor's Report (Continued)

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.

November 21, 2011

JACK WAGNER  
Auditor General



DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	120	\$ 2,280.00
Junior	24	120.00
Junior combination	5	40.00
Senior	15	180.00
Military	85	85.00
Non-resident		
Adult	11	1,100.00
Junior	2	80.00
Seven day	1	30.00
Archery - Resident and Non-resident	69	1,055.00
Muzzleloaders - Resident and Non-resident	51	530.00
Antlerless deer		
Resident	11,353	56,765.00
Resident landowners	11	55.00
Non-resident landowners	2	50.00
Armed forces	100	500.00
Disabled veterans	41	205.00
Furtaker		
Adult resident	5	95.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	59	121.00
Bear - Resident and Non-resident	31	525.00
Replacements	54	270.00
Totals (Note 2)	<u>12,040</u>	<u>64,098.00</u>
Disbursements to Game Commission (Note 3)		(63,999.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(99.00)</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, 2008		<u>\$ -</u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	86	\$ 1,634.00
Junior	13	65.00
Junior combination	2	16.00
Senior	15	180.00
Senior Lifetime Hunting	2	100.00
Military	81	81.00
Spring Turkey	1	20.00
Non-resident		
Adult	2	200.00
Junior	3	120.00
Archery - Resident and Non-resident	61	915.00
Muzzleloaders - Resident and Non-resident	41	420.00
Antlerless deer		
Resident	11,342	56,710.00
Resident landowners	11	55.00
Non-resident	1	25.00
Armed forces	94	470.00
Disabled veterans	42	210.00
Furtaker		
Adult resident	3	57.00
Senior resident	1	12.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	58	116.00
Bear - Resident and Non-resident	28	420.00
Replacements	59	295.00
Totals (Note 2)	<u>11,948</u>	<u>62,281.00</u>
Disbursements to Game Commission (Note 3)		(62,193.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(88.00)</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, 2009		<u>\$ -</u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	114	\$ 2,147.80
Junior	4	22.80
Junior combination	5	43.50
Senior	6	76.20
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	13	659.10
Military	102	173.40
Reserves	7	11.90
Spring Turkey	7	144.90
Mentored Youth	3	5.10
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	92	1,464.40
Muzzleloaders - Resident and Non-resident	45	481.50
Antlerless deer		
Resident	11,705	66,718.50
Resident landowners	11	62.70
Non-resident	159	4,086.30
Non-resident landowners	3	77.10
Armed forces	151	860.70
Disabled veterans	45	256.50
Elk - Antlered and Antlerless	3	32.10
Furtaker		
Adult resident	2	39.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	74	199.80
Bear - Resident and Non-resident	34	533.80
DMAP - Resident and Non-resident	3	29.10
Replacements	61	347.70
Totals (Note 2)	<u>12,661</u>	<u>79,594.70</u>
Disbursements to Game Commission (Note 3)		(79,496.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(98.00)</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, 2010		<u>\$ -</u>

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

DEPARTMENT OF FINANCE  
 ERIE 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	65	\$ 1,404.90
Replacements	3	17.10
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces	7	11.20
Tourist		
Three day	1	25.70
Senior lifetime	108	5,452.50
Lifetime Upgrade Card	40	207.00
Replacements	21	118.25
Lake Erie Stamp	38	329.90
Lake Erie And Trout/Salmon Combo Stamp	161	2,338.00
Trout/Salmon Stamp	4	34.80
	<hr/>	<hr/>
Totals (Note 2)	<u>453</u>	9,992.85
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(9,993.85)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(1.00)
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<hr/> <u>\$ (1.00)</u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	52	\$ 1,128.40
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	21	35.70
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Seven day	2	67.40
Senior lifetime	51	2,585.70
Lifetime Upgrade Card	37	247.90
Replacements	20	102.60
Lake Erie Stamp	31	269.70
Lake Erie And Trout/Salmon Combo Stamp	113	1,661.10
Trout/Salmon Stamp	2	17.40
	<hr/>	<hr/>
Totals (Note 2)	<u>336</u>	6,282.80
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (6,282.80)
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, 2009		<hr/> <u>\$ -</u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	45	\$ 976.50
Replacements	2	5.70
Senior resident	3	32.10
National Guard/Armed Forces	22	37.40
Non-resident	3	155.10
Tourist		
Seven day	1	33.70
Senior lifetime	33	1,673.10
Lifetime Upgrade Card	5	33.50
Replacements	13	68.40
Lake Erie Stamp	20	174.00
Lake Erie And Trout/Salmon Combo Stamp	85	1,249.50
Trout/Salmon Stamp	3	26.10
	<hr/>	<hr/>
Totals (Note 2)	<u>235</u>	4,465.10
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(4,465.10)</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, 2010		<hr/> <u>\$ -</u>

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

DEPARTMENT OF FINANCE  
 ERIE 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	14,740	\$ 83,340.00
Senior citizen	4,305	15,271.00
Lifetime	<u>600</u>	<u>18,380.00</u>
Totals (Note 2)	<u><u>19,645</u></u>	116,991.00
Disbursements to Department of Agriculture (Note 3)		<u>(116,991.00)</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>\$ -</u></u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,356	\$ 64,118.00
Senior citizen	3,570	12,622.00
Lifetime	<u>670</u>	<u>20,080.00</u>
Totals (Note 2)	<u><u>15,596</u></u>	96,820.00
Disbursements to Department of Agriculture (Note 3)		<u>(96,820.00)</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, 2009		<u><u>\$ -</u></u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,498	\$ 64,960.00
Senior citizen	3,636	12,986.00
Lifetime	<u>594</u>	<u>18,030.00</u>
Totals (Note 2)	<u><u>15,728</u></u>	95,976.00
Disbursements to Department of Agriculture (Note 3)		<u>(95,976.00)</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, 2010		<u><u>\$ -</u></u>

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

DEPARTMENT OF FINANCE  
 ERIE COUNTY  
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

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 paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2009 were remitted weekly through an electronic funds transfer program.

DEPARTMENT OF FINANCE  
ERIE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, for license years 2008 through 2010 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.

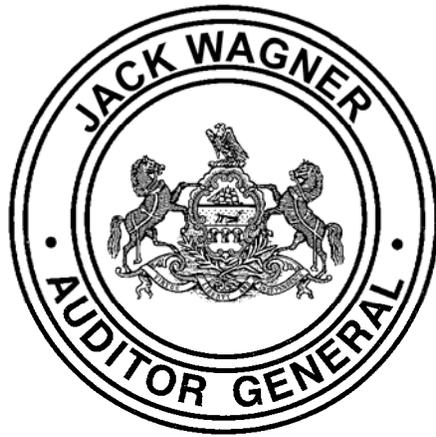
4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Stephanie Freeman served as Director of the Department of Finance during the hunting license period July 1, 2007 to September 5, 2007.

James R. Sparber served as Director the Department of Finance during the hunting license period September 6, 2007 to June 30, 2010 and during the fishing and dog license period January 1, 2008 to December 31, 2010.



TREASURER  
ERIE COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2010

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Ms. Lynn M. Diehl  
Director  
Dog Law Enforcement Office  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

The Honorable James R. Sparber	Director of the Department of Finance
The Honorable Sue Weber	Controller
The Honorable Barry Grossman	County Executive

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).