

ATTESTATION ENGAGEMENT

Treasurer

Indiana County, Pennsylvania

For the Period

Hunting - July 1, 2011 to June 30, 2015

Fishing and Dog - January 1, 2012 to December 31, 2015

July 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 Sandra Kirkland
Treasurer
Indiana County
Indiana, PA 15701

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

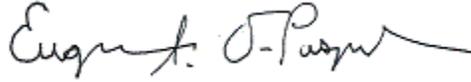
Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material 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, Indiana 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.

June 7, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
INDIANA 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	195	\$ 3,841.50
Junior	7	39.90
Landowner	3	11.10
Junior combination	14	121.80
Senior	11	139.70
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	25	42.50
Reserves	2	3.40
Spring Turkey	7	144.90
Mentored Youth	11	18.70
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	86	1,360.20
Muzzleloaders - Resident and Non-resident	67	716.90
Antlerless deer		
Resident	14,870	84,759.00
Resident landowners	35	199.50
Non-resident	356	9,149.20
Non-resident landowners	1	25.70
Armed forces	30	171.00
Disabled veterans	42	239.40
Elk - Antlered and Antlerless	14	149.80
Bobcat	8	45.60
Fisher	7	39.90
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	42	113.40
Bear - Resident and Non-resident	62	993.40
DMAP - Resident and Non-resident	8	77.60
Replacements	46	258.20
Totals (Note 2)	<u>15,988</u>	105,391.60
Disbursements to Game Commission (Note 3)		(105,158.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(233.60)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
INDIANA 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	194	\$ 3,821.80
Junior	4	22.80
Landowner	6	22.20
Junior combination	18	156.60
Senior	9	114.30
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	12	608.40
Senior Lifetime Upgrade Combo	3	152.10
Military	26	44.20
Reserves	4	6.80
Spring Turkey	6	124.20
Mentored Youth	15	25.50
Non-resident		
Adult	5	503.50
Seven day	1	30.70
Archery - Resident and Non-resident	88	1,391.60
Muzzleloaders - Resident and Non-resident	58	620.60
Antlerless deer		
Resident	13,942	79,469.40
Resident landowners	43	245.10
Non-resident	333	8,558.10
Non-resident landowners	1	25.70
Armed forces	38	216.60
Disabled veterans	42	239.40
Elk - Antlered and Antlerless	19	203.30
Bobcat	9	51.30
Fisher	7	39.90
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	34	91.80
Bear - Resident and Non-resident	64	1,004.80
DMAP - Resident and Non-resident	8	77.60
Replacements	59	336.30
Totals (Note 2)	<u>15,072</u>	<u>99,811.40</u>
Disbursements to Game Commission (Note 3)		(99,579.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(232.30)</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
INDIANA 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	166	\$ 3,270.20
Junior	4	22.80
Landowner	3	11.10
Junior combination	14	121.80
Senior	8	101.60
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	6	304.20
Senior Lifetime Furtaker	1	50.70
Senior Lifetime Upgrade Combo	2	101.40
Military	32	54.40
Reserves	5	8.50
Spring Turkey	7	144.90
Mentored Youth	14	23.80
Non-resident		
Adult	3	302.10
Seven day	1	30.70
Archery - Resident and Non-resident	90	1,423.00
Muzzleloaders - Resident and Non-resident	75	802.50
Antlerless deer		
Resident	13,838	78,876.60
Resident landowners	29	165.30
Non-resident	326	8,378.20
Armed forces	35	199.50
Disabled veterans	46	262.20
Elk - Antlered and Antlerless	22	235.40
Bobcat	12	68.40
Fisher	9	51.30
Furtaker		
Adult resident	11	216.70
Migratory - Resident and Non-resident	49	132.30
Bear - Resident and Non-resident	70	1,099.00
DMAP - Resident and Non-resident	5	48.50
Replacements	38	208.60
Totals (Note 2)	<u>14,928</u>	<u>97,420.60</u>
Disbursements to Game Commission (Note 3)		(97,193.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(227.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
INDIANA 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	150	\$ 2,955.00
Junior	5	28.50
Landowner	3	11.10
Junior combination	16	139.20
Senior	11	139.70
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	2	101.40
Military	22	37.40
Reserves	2	3.40
Spring Turkey	5	103.50
Mentored Youth	12	20.40
Non-resident		
Adult	4	402.80
Seven day	1	30.70
Archery - Resident and Non-resident	86	1,350.20
Muzzleloaders - Resident and Non-resident	65	695.50
Antlerless deer		
Resident	12,901	73,535.70
Resident landowners	35	199.50
Non-resident	273	7,016.10
Non-resident landowners	1	25.70
Armed forces	21	119.70
Disabled veterans	49	279.30
Elk - Antlered and Antlerless	20	214.00
Bobcat	9	51.30
Fisher	6	34.20
Furtaker		
Adult resident	14	275.80
Migratory - Resident and Non-resident	37	99.90
Bear - Resident and Non-resident	47	737.90
DMAP - Resident and Non-resident	9	87.30
Replacements	52	296.40
Totals (Note 2)	<u>13,882</u>	<u>90,708.40</u>
Disbursements to Game Commission (Note 3)		(90,481.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(227.00)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
INDIANA 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	95	\$ 2,061.50
Replacements	4	22.80
Senior resident	3	32.10
One day resident	2	21.40
Non-resident	4	206.80
Tourist		
Three day	1	25.70
Senior lifetime	31	1,571.70
Lifetime Upgrade Card	37	247.90
Replacements	6	34.20
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	51	749.70
Trout/Salmon Stamp	69	600.30
Totals (Note 2)	<u>307</u>	<u>5,608.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,608.90)</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, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
INDIANA 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	96	\$ 2,083.20
3 Year Resident	4	254.80
5 Year Resident	3	317.10
Senior resident	1	10.70
National Guard/Armed Forces	11	18.70
Non-resident	2	103.40
Tourist		
Three day	1	25.70
Senior lifetime	19	963.30
Lifetime Upgrade Card	25	192.50
Replacements	6	34.20
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	47	690.90
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	66	574.20
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	3	122.10
	<hr/>	<hr/>
Totals (Note 2)	<u>290</u>	<u>5,543.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,543.00)</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 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
INDIANA 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	89	\$ 1,931.30
3 Year Resident	3	191.10
Senior resident	1	10.70
National Guard/Armed Forces	4	6.80
Replacements	1	5.70
Non-resident	2	103.40
Tourist		
Three day	2	51.40
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	24	256.80
Replacements	2	11.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	44	646.80
Trout/Salmon Stamp	69	600.30
3 Year Trout/Salmon	2	49.40
Totals (Note 2)	<u>273</u>	<u>5,344.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,344.10)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
INDIANA COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	92	\$ 1,904.40
3 Year Resident	2	124.40
Voluntary Youth	3	5.10
Replacements	1	5.70
Senior resident	4	38.80
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	4	10.80
Non-resident	2	101.40
Senior lifetime	13	659.10
Lifetime Upgrade Card	17	181.90
Replacements	3	17.10
Donations for the Fish and Boat Commission	1	2.50
Lake Erie Stamp	4	24.00
Lake Erie And Trout/Salmon Combo Stamp	19	279.30
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	72	626.40
1 Year Trout/Salmon	10	87.00
Boat Launch Permits	8	66.80
Annual Fishing Button	26	124.00
Totals (Note 2)	<u>285</u>	<u>4,347.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,347.50)</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 January 1, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
INDIANA 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	9,836	\$ 58,184.00
Senior citizen	3,022	11,619.00
Lifetime	528	15,460.00
Totals (Note 2)	<u>13,386</u>	85,263.00
Disbursements to Department of Agriculture (Note 3)		<u>(85,263.00)</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
INDIANA 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	10,527	\$ 61,694.00
Senior citizen	3,251	12,475.00
Lifetime	560	16,640.00
Totals (Note 2)	<u>14,338</u>	90,809.00
Disbursements to Department of Agriculture (Note 3)		<u>(90,809.00)</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>

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

TREASURER
 INDIANA 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	10,679	\$ 62,171.00
Senior citizen	3,406	12,923.00
Lifetime	513	15,850.00
Totals (Note 2)	<u>14,598</u>	90,944.00
Disbursements to Department of Agriculture (Note 3)		<u>(90,944.00)</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
INDIANA COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,697	\$ 62,469.00
Senior citizen	3,510	13,095.00
Lifetime	<u>522</u>	<u>16,340.00</u>
Totals (Note 2)	<u>14,729</u>	91,904.00
Disbursements to Department of Agriculture (Note 3)		<u>(91,904.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
INDIANA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

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 2011 through 2015 were remitted weekly through an electronic funds transfer program.

TREASURER
INDIANA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2012 through 2015 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

Sandra Kirkland served as Treasurer during the hunting license period July 1, 2011 to June 30, 2015 and during the fishing and dog license period January 1, 2012 to December 31, 2015.

TREASURER
INDIANA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

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 Sandra Kirkland
Treasurer

The Honorable Mike Baker
Chairperson of the Board of Commissioners

Ms. Dorothy R. Derr
Director
Pennsylvania Game Commission

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.