

TREASURER

LAWRENCE 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 Richard Rapone  
Treasurer  
Lawrence County  
New Castle, PA 16101

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

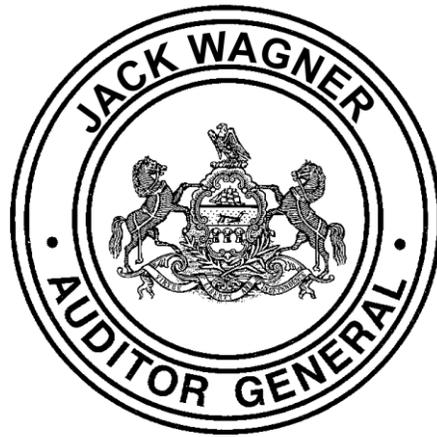
Independent Auditor's Report (Continued)

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.

January 11, 2010

JACK WAGNER  
Auditor General



TREASURER  
LAWRENCE 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	197	\$ 19.00	\$ 3,743.00
Junior	17	5.00	85.00
Junior combination	9	8.00	72.00
Senior	40	12.00	480.00
Replacements	12	5.00	60.00
Military	46	1.00	46.00
Non-resident			
Adult	35	100.00	3,500.00
Junior	1	40.00	40.00
Junior combination	1	50.00	50.00
Seven day	1	30.00	30.00
Archery			
Resident	87	15.00	1,305.00
Non-resident	6	25.00	150.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	114	10.00	1,140.00
Non-resident	12	20.00	240.00
Replacements	4	5.00	20.00
Antlerless deer			
Resident	8,031	5.00	40,155.00
Resident landowners	11	5.00	55.00
Non-resident	228	25.00	5,700.00
Armed forces	45	5.00	225.00
Disabled veterans	13	5.00	65.00
Replacements	10	5.00	50.00
Furtaker			
Adult resident	5	19.00	95.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Migratory			
Resident	36	2.00	72.00
Non-resident	3	5.00	15.00
Bear			
Resident	32	15.00	480.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>9,005</u>		<u>58,045.00</u>
Disbursements to Game Commission (Note 3)			(57,855.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(197.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(7.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ (7.00)</u>

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

TREASURER  
LAWRENCE 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	235	\$ 19.00	\$ 4,465.00
Junior	9	5.00	45.00
Junior combination	12	8.00	96.00
Senior	39	12.00	468.00
Replacements	4	5.00	20.00
Military	42	1.00	42.00
Non-resident			
Adult	24	100.00	2,400.00
Seven day	1	30.00	30.00
Replacements	1	5.00	5.00
Archery			
Resident	122	15.00	1,830.00
Non-resident	6	25.00	150.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	143	10.00	1,430.00
Non-resident	8	20.00	160.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	8,033	5.00	40,165.00
Resident landowners	14	5.00	70.00
Non-resident	184	25.00	4,600.00
Armed forces	39	5.00	195.00
Disabled veterans	15	5.00	75.00
Replacements	14	5.00	70.00
Furtaker			
Adult resident	9	19.00	171.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Migratory			
Resident	58	2.00	116.00
Non-resident	3	5.00	15.00
Bear			
Resident	45	15.00	675.00
Non-Resident	3	35.00	105.00
Totals (Note 2)	<u>9,067</u>		<u>57,425.00</u>
Disbursements to Game Commission (Note 3)			(57,195.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(229.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			1.00
Examination adjustments (Exhibit 1)			<u>182.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ 183.00</u>

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

TREASURER  
LAWRENCE 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	120	\$ 2,520.00
Replacements	1	4.25
Senior resident	11	110.00
Replacements	1	4.25
National Guard/Armed Forces	12	12.00
Non-resident	2	102.00
Replacements	1	4.25
Tourist		
Three day	3	75.00
Senior lifetime	83	4,150.00
Replacements	12	51.00
Lake Erie Stamp	13	104.00
Lake Erie And Trout/Salmon Combo Stamp	91	1,274.00
Trout/Salmon Stamp	111	888.00
Totals (Note 2)	<u>461</u>	9,298.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,298.75)</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, 2006		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Fish and Boat Commission</u>
Resident	142	\$ 2,982.00
Replacements	1	4.25
Senior resident	22	220.00
Replacements	1	4.25
National Guard/Armed Forces	9	9.00
Prisoner of War		
Senior Lifetime	1	1.00
Non-resident	6	306.00
Tourist		
Three day	1	25.00
Seven day	4	132.00
Senior lifetime	125	6,250.00
Replacements	17	72.25
Lake Erie Stamp	18	144.00
Lake Erie And Trout/Salmon Combo Stamp	115	1,610.00
Trout/Salmon Stamp	<u>116</u>	<u>928.00</u>
Totals (Note 2)	<u><u>578</u></u>	12,687.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(12,687.75)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER  
LAWRENCE 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	115	\$ 2,485.70
Senior resident	9	94.90
Replacements	1	5.70
National Guard/Armed Forces	9	15.30
Prisoner of War		
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	62	3,136.40
Lifetime Upgrade Card	23	131.10
Replacements	14	76.35
Lake Erie Stamp	12	103.00
Lake Erie And Trout/Salmon Combo Stamp	78	1,131.90
Trout/Salmon Stamp	<u>78</u>	<u>676.50</u>
Totals (Note 2)	<u>403</u>	7,934.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,934.25)</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>

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

TREASURER  
LAWRENCE 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	7,527	\$ 43,955.00
Senior citizen	2,477	9,083.00
Lifetime	<u>163</u>	<u>4,900.00</u>
Totals (Note 2)	<u>10,167</u>	57,938.00
Disbursements to Department of Agriculture (Note 3)		<u>(57,938.00)</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, 2006		<u>\$ -</u>

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

TREASURER  
LAWRENCE 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	7,904	\$ 46,110.00
Senior citizen	2,660	9,832.00
Lifetime	180	5,360.00
Totals (Note 2)	<u>10,744</u>	61,302.00
Disbursements to Department of Agriculture (Note 3)		<u>(61,302.00)</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  
LAWRENCE 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	7,348	\$ 42,718.00
Senior citizen	2,717	10,125.00
Lifetime	<u>168</u>	<u>5,160.00</u>
Totals (Note 2)	<u><u>10,233</u></u>	58,003.00
Disbursements to Department of Agriculture (Note 3)		<u>(58,001.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		2.00
Examination adjustments (Exhibit 1)		<u>80.00</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		<u><u>\$ 82.00</u></u>

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

TREASURER  
LAWRENCE 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  
LAWRENCE 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 Exhibit 1.

5. County Officers Serving During Examination Period

Gary Felasco served as Treasurer during the period January 1, 2006 to August 1, 2006.

Cathy Toscano Baker served as Treasurer during the period August 2, 2006 to April 1, 2007.

Ronald Patrick served as Treasurer during the period April 2, 2007 to January 6, 2008.

Richard L. Rapone served as Treasurer during the period January 7, 2008 to December 31, 2008.

TREASURER  
LAWRENCE COUNTY  
EXHIBIT 1

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

Exhibit 1 - Schedule Of Reporting Errors And Examination Adjustments

Examination Adjustments For Hunting License Sales Ending June 30, 2008

<u>Month</u>	<u>Year</u>	<u>License Type</u>	<u>Examination Adjustments</u>
April	2008	Resident Junior	\$ 35.00 *
April	2008	Resident Jr. Combo	8.00 *
April	2008	Resident Senior	12.00 *
April	2008	Resident Adult	114.00 *
April	2008	Resident Senior Life Renewal	(2.00) *
April	2008	Antl. Deer Replacement	5.00 *
April	2008	Disable Veteran Antlerless Deer	<u>10.00 *</u>
			<u><u>\$ 182.00</u></u>

Examination Adjustments For Dog License Sales Ending December 31, 2008

<u>Month</u>	<u>Year</u>	<u>License Type</u>	<u>Examination Adjustments</u>
January	2008	Lifetime Male	\$ 30.00 *
February	2008	Lifetime Spayed Female	<u>50.00 *</u>
			<u><u>\$ 80.00</u></u>

\* - Amount represents license sold but not reported to the appropriate agency.

TREASURER  
LAWRENCE 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 Audit Recommendation

During our prior audit, we recommended:

- That the office establish and implement procedures to ensure that all collections are deposited intact on the same day as collected.

During our current examination we noted that the office complied with our recommendation.

TREASURER  
LAWRENCE 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 C. 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 Richard L. Rapone

Treasurer

The Honorable Steve Craig

Chairman of the Board of Commissioners

The Honorable David Gettings

Controller

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).