

TREASURER

MONROE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2004 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable Claudette Segear
Treasurer
Monroe County
Stroudsburg, PA 18360

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

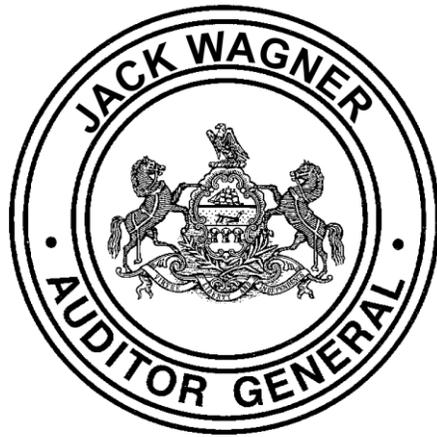
Independent Auditor's Report (Continued)

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 22, 2009

JACK WAGNER
Auditor General



TREASURER
MONROE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	192	\$ 19.00	\$ 3,648.00
Junior	8	5.00	40.00
Junior combination	16	8.00	128.00
Senior	62	12.00	744.00
Replacements	12	5.00	60.00
Military	13	1.00	13.00
Non-resident			
Adult	25	100.00	2,500.00
Junior	7	40.00	280.00
Archery			
Resident	84	15.00	1,260.00
Non-resident	9	25.00	225.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	88	10.00	880.00
Non-resident	3	20.00	60.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	12,922	5.00	64,610.00
Resident landowners	1	5.00	5.00
Non-resident	769	25.00	19,225.00
Armed forces	19	5.00	95.00
Disabled veterans	17	5.00	85.00
Replacements	15	5.00	75.00
Furtaker			
Adult resident	5	19.00	95.00
Senior resident	2	12.00	24.00
Adult non-resident	2	80.00	160.00
Migratory			
Resident	39	2.00	78.00
Non-resident	1	5.00	5.00
Bear			
Resident	102	15.00	1,530.00
Non-resident	3	35.00	105.00
Replacements	4	5.00	20.00
Totals (Note 2)	<u>14,422</u>		<u>95,960.00</u>
Disbursements to Game Commission (Note 3)			(95,817.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(143.00)</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, 2005			<u>\$ -</u>

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

TREASURER
MONROE COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	193	\$ 19.00	\$ 3,667.00
Junior	9	5.00	45.00
Junior combination	11	8.00	88.00
Senior	51	12.00	612.00
Replacements	4	5.00	20.00
Military	14	1.00	14.00
Non-resident			
Adult	11	100.00	1,100.00
Junior	3	40.00	120.00
Junior combination	1	50.00	50.00
Replacements	1	5.00	5.00
Archery			
Resident	78	15.00	1,170.00
Non-resident	5	25.00	125.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	106	10.00	1,060.00
Non-resident	4	20.00	80.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	9,833	5.00	49,165.00
Resident landowners	1	5.00	5.00
Non-resident	551	25.00	13,775.00
Armed forces	16	5.00	80.00
Disabled veterans	18	5.00	90.00
Replacements	12	5.00	60.00
Furtaker			
Adult resident	5	19.00	95.00
Senior resident	1	12.00	12.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	34	2.00	68.00
Non-resident	2	5.00	10.00
Bear			
Resident	107	15.00	1,605.00
Non-resident	6	35.00	210.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>11,082</u>		<u>73,431.00</u>
Disbursements to Game Commission (Note 3)			(73,279.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(152.00)</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, 2006			<u>\$ -</u>

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

TREASURER
MONROE 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	156	\$ 19.00	\$ 2,964.00
Junior	7	5.00	35.00
Junior combination	16	8.00	128.00
Senior	45	12.00	540.00
Replacements	6	5.00	30.00
Military	22	1.00	22.00
Non-resident			
Adult	12	100.00	1,200.00
Junior combination	2	50.00	100.00
Archery			
Resident	81	15.00	1,215.00
Non-resident	1	25.00	25.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	88	10.00	880.00
Non-resident	5	20.00	100.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	9,919	5.00	49,595.00
Resident landowners	1	5.00	5.00
Non-resident	498	25.00	12,450.00
Armed forces	24	5.00	120.00
Disabled veterans	21	5.00	105.00
Replacements	16	5.00	80.00
Furtaker			
Adult resident	11	19.00	209.00
Senior resident	1	12.00	12.00
Migratory			
Resident	36	2.00	72.00
Bear			
Resident	111	15.00	1,665.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>11,085</u>		<u>71,672.00</u>
Disbursements to Game Commission (Note 3)			(71,523.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(149.00)</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, 2007			<u>\$ -</u>

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

TREASURER
MONROE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	100	\$ 16.25	\$ 1,625.00
Replacements	1	4.25	4.25
Senior resident	3	3.25	9.75
Non-resident	7	34.25	239.75
Tourist			
Three day	4	14.25	57.00
Senior lifetime	171	15.25	2,607.75
Replacements	13	4.25	55.25
Trout/Salmon Stamp	<u>286</u>	5.00	<u>1,430.00</u>
Totals (Note 2)	<u><u>585</u></u>		6,028.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,028.75)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
MONROE COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD 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	104	\$ 21.00	\$ 2,184.00
Replacements	1	4.25	4.25
Senior resident	6	10.00	60.00
Non-resident	7	51.00	357.00
Tourist			
Three day	12	25.00	300.00
Senior lifetime	97	50.00	4,850.00
Replacements	15	4.25	63.75
Lake Erie Stamp	1	8.00	8.00
Lake Erie And Trout/Salmon Combo Stamp	9	14.00	126.00
Trout/Salmon Stamp	225	8.00	1,800.00
Totals (Note 2)	<u>477</u>		9,753.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,753.00)</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, 2005			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	100	\$ 21.00	\$ 2,100.00
Replacements	2	4.25	8.50
Senior resident	6	10.00	60.00
National Guard/Armed Forces	3	1.00	3.00
Non-resident	1	51.00	51.00
Tourist			
Three day	6	25.00	150.00
Senior lifetime	132	50.00	6,600.00
Replacements	20	4.25	85.00
Lake Erie Stamp	3	8.00	24.00
Lake Erie And Trout/Salmon Combo Stamp	9	14.00	126.00
Trout/Salmon Stamp	243	8.00	1,944.00
Totals (Note 2)	<u>525</u>		11,151.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(11,151.50)</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 ending December 31, 2006			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	91	\$ 21.00	\$ 1,911.00
Replacements	1	4.25	4.25
Senior resident	3	10.00	30.00
National Guard/Armed Forces	3	1.00	3.00
Non-resident	8	51.00	408.00
Tourist			
One day	1	25.00	25.00
Three day	13	25.00	325.00
Seven day	3	33.00	99.00
Senior lifetime	120	50.00	6,000.00
Lifetime Upgrade Card	85	5.00	425.00
Replacements	18	4.25	76.50
Lake Erie Stamp	2	8.00	16.00
Lake Erie And Trout/Salmon Combo Stamp	10	14.00	140.00
Trout/Salmon Stamp	231	8.00	1,848.00
Totals (Note 2)	<u>589</u>		11,310.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(11,310.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Fish and Boat Commission (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
MONROE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,539	\$ 75,229.00
Senior citizen	2,827	9,683.00
Lifetime	204	6,620.00
Duplicates	4	20.00
Totals (Note 2)	<u>16,574</u>	91,552.00
Disbursements to Department of Agriculture (Note 3)		<u>(91,552.00)</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, 2004		<u>\$ -</u>

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

TREASURER
MONROE COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,875	\$ 71,591.00
Senior citizen	2,793	9,525.00
Lifetime	222	7,030.00
Duplicates	<u>4</u>	<u>20.00</u>
Totals (Note 2)	<u><u>15,894</u></u>	88,166.00
Disbursements to Department of Agriculture (Note 3)		<u>(88,166.00)</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, 2005		<u><u>\$ -</u></u>

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

TREASURER
MONROE 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	12,184	\$ 67,654.00
Senior citizen	2,744	9,438.00
Lifetime	<u>219</u>	<u>6,870.00</u>
Totals (Note 2)	<u><u>15,147</u></u>	83,962.00
Disbursements to Department of Agriculture (Note 3)		<u>(83,962.00)</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>\$ -</u></u>

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

TREASURER
MONROE 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	11,108	\$ 61,670.00
Senior citizen	2,643	9,071.00
Lifetime	<u>225</u>	<u>6,760.00</u>
Totals (Note 2)	<u><u>13,976</u></u>	77,501.00
Disbursements to Department of Agriculture (Note 3)		<u>(77,501.00)</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>\$ -</u></u>

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

TREASURER
MONROE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(d) of *The Fiscal Code*, 72 P.S § 401(d), which requires the Department of the Auditor General to determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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

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

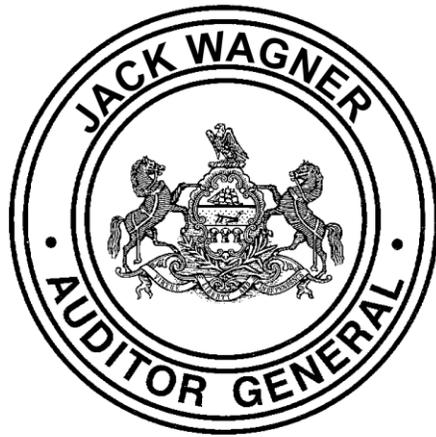
4. Balance Due Licensing Agency (County) Per Settled Reports

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

TREASURER
MONROE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

5. County Officer Serving During Examination Period

Claudette Segear served as Treasurer during the hunting license period July 1, 2004 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2007.



TREASURER
MONROE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Dennis C. Wolff
Secretary
Department of Agriculture

Ms. Mary DeLutis
Comptroller
Department of Agriculture

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

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Monroe County
Monroe County Administration Center
1 Quaker Plaza
Stroudsburg, PA 18360

The Honorable Claudette Segear

Treasurer

The Honorable Marlo Merhige

Controller

The Honorable Suzanne McCool

Chairwoman 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.