



TREASURER

WASHINGTON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2006

CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2004.....	3
License Period Ending June 30, 2005.....	4
License Period Ending June 30, 2006.....	5
License Period Ending June 30, 2007.....	6
Fishing License Sales:	
License Period Ending December 31, 2004.....	7
License Period Ending December 31, 2005.....	8
License Period Ending December 31, 2006.....	9
Dog License Sales:	
License Period Ending December 31, 2004.....	10
License Period Ending December 31, 2005.....	11
License Period Ending December 31, 2006.....	12
Notes To The Statements Of Receipts And Disbursements	13
Comment.....	15
Report Distribution	17

Independent Auditor's Report

The Honorable Francis L. King
Treasurer
Washington County
Washington, PA 15031

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Washington 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 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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.

June 30, 2008

JACK WAGNER
Auditor General

TREASURER
WASHINGTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	187	\$ 19.00	\$ 3,553.00
Junior	34	5.00	170.00
Junior combination	7	8.00	56.00
Senior	55	12.00	660.00
Replacements	10	5.00	50.00
Non-resident			
Adult	17	100.00	1,700.00
Junior	2	40.00	80.00
Junior combination	2	50.00	100.00
Seven day	2	30.00	60.00
Replacements	1	5.00	5.00
Archery			
Resident	67	15.00	1,005.00
Non-resident	5	25.00	125.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	51	10.00	510.00
Non-resident	1	20.00	20.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	21,826	5.00	109,130.00
Resident landowners	4	5.00	20.00
Non-resident landowners	521	25.00	13,025.00
Non-resident	1	25.00	25.00
Armed forces	48	5.00	240.00
Disabled veterans	20	5.00	100.00
Replacements	14	5.00	70.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	2	12.00	24.00
Migratory			
Resident	22	2.00	44.00
Non-resident	1	5.00	5.00
Bear			
Resident	24	15.00	360.00
Non-resident	7	35.00	245.00
Totals (Note 2)	<u>22,940</u>		<u>131,525.00</u>
Disbursements to Game Commission (Note 3)			(131,421.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(104.00)</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, 2004			<u>\$ -</u>

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

TREASURER
WASHINGTON 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	170	\$ 19.00	\$ 3,230.00
Junior	29	5.00	145.00
Junior combination	2	8.00	16.00
Senior	41	12.00	492.00
Replacements	11	5.00	55.00
Military	30	1.00	30.00
Non-resident			
Adult	28	100.00	2,800.00
Junior combination	3	50.00	150.00
Seven day	1	30.00	30.00
Replacements	2	5.00	10.00
Archery			
Resident	60	15.00	900.00
Non-resident	10	25.00	250.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	50	10.00	500.00
Non-resident	3	20.00	60.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	28,338	5.00	141,690.00
Resident landowners	3	5.00	15.00
Non-resident landowners	628	25.00	15,700.00
Armed forces	32	5.00	160.00
Disabled veterans	21	5.00	105.00
Replacements	23	5.00	115.00
Furtaker			
Adult resident	6	19.00	114.00
Adult non-resident	2	80.00	160.00
Replacements	1	5.00	5.00
Migratory			
Resident	21	2.00	42.00
Non-resident	3	5.00	15.00
Bear			
Resident	30	15.00	450.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>29,553</u>		167,294.00
Disbursements to Game Commission (Note 3)			(167,174.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(108.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			12.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ 12.00</u>

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

TREASURER
WASHINGTON 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	172	\$ 19.00	\$ 3,268.00
Junior	31	5.00	155.00
Junior combination	11	8.00	88.00
Senior	33	12.00	396.00
Replacements	9	5.00	45.00
Military	44	1.00	44.00
Non-resident			
Adult	20	100.00	2,000.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	7	30.00	210.00
Resident	72	15.00	1,080.00
Non-resident	7	25.00	175.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	65	10.00	650.00
Non-resident	4	20.00	80.00
Antlerless deer			
Resident	28,314	5.00	141,570.00
Resident landowners	1	5.00	5.00
Non-resident landowners	728	25.00	18,200.00
Armed forces	39	5.00	195.00
Disabled veterans	22	5.00	110.00
Replacements	19	5.00	95.00
Furtaker			
Adult resident	7	19.00	133.00
Senior resident	1	12.00	12.00
Migratory			
Resident	28	2.00	56.00
Non-resident	4	5.00	20.00
Bear			
Resident	24	15.00	360.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>29,668</u>		169,162.00
Disbursements to Game Commission (Note 3)			(169,066.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(104.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(8.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2006			<u>\$ (8.00)</u>

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

TREASURER
WASHINGTON 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	192	\$ 19.00	\$ 3,648.00
Junior	24	5.00	120.00
Junior combination	7	8.00	56.00
Senior	29	12.00	348.00
Replacements	7	5.00	35.00
Military	47	1.00	47.00
Non-resident			
Adult	24	100.00	2,400.00
Junior	2	40.00	80.00
Seven day	1	30.00	30.00
Replacements	2	5.00	10.00
Archery			
Resident	74	15.00	1,110.00
Non-resident	8	25.00	200.00
Muzzleloaders			
Resident	59	10.00	590.00
Non-resident	2	20.00	40.00
Antlerless deer			
Resident	28,446	5.00	142,230.00
Resident landowners	2	5.00	10.00
Non-resident landowners	649	25.00	16,225.00
Armed forces	36	5.00	180.00
Disabled veterans	25	5.00	125.00
Replacements	18	5.00	90.00
Furtaker			
Adult resident	6	19.00	114.00
Replacements	1	5.00	5.00
Migratory			
Resident	23	2.00	46.00
Non-resident	4	5.00	20.00
Bear			
Resident	34	15.00	510.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>29,723</u>		168,304.00
Disbursements to Game Commission (Note 3)			(168,202.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(102.00)</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
WASHINGTON 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	146	\$ 16.25	\$ 2,372.50
Replacements	1	4.25	4.25
Senior resident	9	3.25	29.25
Non-resident	1	34.25	34.25
Tourist			
Three day	1	14.25	14.25
Senior lifetime	323	15.25	4,925.75
Replacements	25	4.25	106.25
Trout/Salmon Stamp	<u>420</u>	5.00	<u>2,100.00</u>
Totals (Note 2)	<u><u>926</u></u>		9,586.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,586.50)</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, 2004			<u><u>\$ -</u></u>

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

TREASURER
WASHINGTON 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	133	\$ 21.00	\$ 2,793.00
Senior resident	9	10.00	90.00
One day resident	2	10.00	20.00
National Guard/Armed Forces	1	1.00	1.00
Non-resident	1	51.00	51.00
Senior lifetime	167	50.00	8,350.00
Replacements	15	4.25	63.75
Lake Erie Stamp	38	8.00	304.00
Lake Erie And Trout/Salmon Combo Stamp	133	14.00	1,862.00
Trout/Salmon Stamp	<u>124</u>	8.00	<u>992.00</u>
Totals (Note 2)	<u><u>623</u></u>		14,526.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(14,526.75)</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, 2005			<u><u>\$ -</u></u>

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

TREASURER
WASHINGTON 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	131	\$ 21.00	\$ 2,751.00
Replacements	4	4.25	17.00
Senior resident	7	10.00	70.00
One day resident	1	10.00	10.00
National Guard/Armed Forces	17	1.00	17.00
Non-resident	4	51.00	204.00
Tourist			
Three day	3	25.00	75.00
Senior lifetime	204	50.00	10,200.00
Replacements	20	4.25	85.00
Lake Erie Stamp	8	8.00	64.00
Lake Erie And Trout/Salmon Combo Stamp	191	14.00	2,674.00
Trout/Salmon Stamp	<u>114</u>	8.00	<u>912.00</u>
Totals (Note 2)	<u><u>704</u></u>		17,079.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(17,079.00)</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, 2006			<u><u>\$ -</u></u>

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

TREASURER
WASHINGTON 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	14,043	\$ 78,823.00
Senior citizen	3,932	14,036.00
Lifetime	99	2,990.00
Duplicates	1	5.00
Transfer	<u>1</u>	<u>1.00</u>
Totals (Note 2)	<u><u>18,076</u></u>	95,855.00
Disbursements to Department of Agriculture (Note 3)		<u>(95,855.00)</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>\$ -</u></u>

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

TREASURER
WASHINGTON 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	13,908	\$ 77,974.00
Senior citizen	4,001	14,211.00
Lifetime	137	4,130.00
Duplicates	<u>1</u>	<u>5.00</u>
Totals (Note 2)	<u><u>18,047</u></u>	96,320.00
Disbursements to Department of Agriculture (Note 3)		<u>(96,320.00)</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
WASHINGTON 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	16,105	\$ 90,171.00
Senior citizen	4,810	16,964.00
Lifetime	164	5,040.00
Duplicates	<u>5</u>	<u>25.00</u>
Totals (Note 2)	<u><u>21,084</u></u>	112,200.00
Disbursements to Department of Agriculture (Note 3)		<u>(112,200.00)</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
WASHINGTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

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.

TREASURER
WASHINGTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

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

Francis L. King served as Treasurer during the hunting license period July 1, 2003 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2006.

TREASURER
WASHINGTON COUNTY
COMMENT

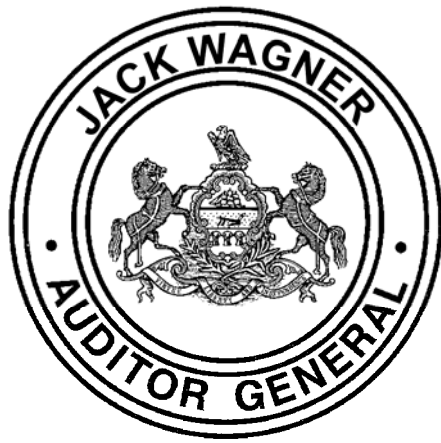
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

Comment - Compliance With Prior Audit Recommendation

During our prior audit, we recommended:

- That the office keep a copy of every license receiving report in a case file.

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



TREASURER
WASHINGTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

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
Washington County
100 West Beau Street
Court House Square, Room 102
Washington, PA 15031

The Honorable Francis L. King	Treasurer
The Honorable Michael Namie	Controller
The Honorable Larry Maggi	Chairman 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.