



TREASURER

WESTMORELAND COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2006 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 Kathalyn O'Brien
Treasurer
Westmoreland County
Greensburg, PA 15601

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

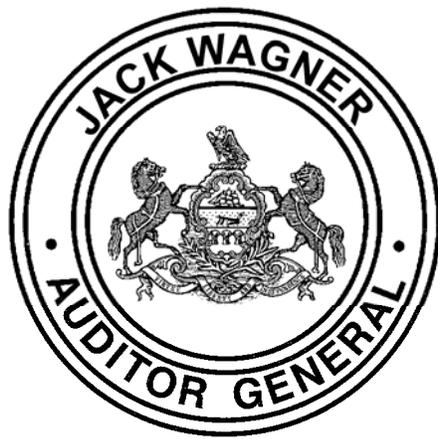
Independent Auditor's Report (Continued)

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 17, 2011

JACK WAGNER
Auditor General



TREASURER
WESTMORELAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	177	\$ 3,363.00
Junior	11	55.00
Junior combination	5	40.00
Senior	12	144.00
Military	83	83.00
Non-resident		
Adult	7	700.00
Archery - Resident and Non-resident	118	1,780.00
Muzzleloaders - Resident and Non-resident	78	780.00
Antlerless deer		
Resident	26,846	134,230.00
Resident landowners	6	30.00
Non-resident	460	11,500.00
Armed forces	87	435.00
Disabled veterans	59	295.00
Furtaker		
Adult resident	8	152.00
Migratory - Resident and Non-resident	38	76.00
Bear - Resident and Non-resident	37	575.00
Replacements	31	155.00
Totals (Note 2)	<u>28,063</u>	<u>154,393.00</u>
Disbursements to Game Commission (Note 3)		(154,265.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(128.00)</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
WESTMORELAND 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	178	\$ 3,382.00
Junior	15	75.00
Junior combination	8	64.00
Senior	16	192.00
Military	66	66.00
Non-resident		
Adult	12	1,200.00
Seven day	6	180.00
Archery - Resident and Non-resident	113	1,695.00
Muzzleloaders - Resident and Non-resident	76	760.00
Antlerless deer		
Resident	27,001	135,005.00
Resident landowners	4	20.00
Non-resident	421	10,525.00
Armed forces	76	380.00
Disabled veterans	44	220.00
Furtaker		
Adult resident	4	76.00
Migratory - Resident and Non-resident	36	72.00
Bear - Resident and Non-resident	42	630.00
Replacements	20	100.00
Totals (Note 2)	<u>28,138</u>	<u>154,642.00</u>
Disbursements to Game Commission (Note 3)		(154,538.00)
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, 2008		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	165	\$ 3,135.00
Junior	14	70.00
Junior combination	10	80.00
Senior	13	156.00
Military	67	67.00
Spring Turkey	1	20.00
Non-resident		
Adult	1	100.00
Junior	1	40.00
Archery - Resident and Non-resident	108	1,620.00
Muzzleloaders - Resident and Non-resident	79	790.00
Antlerless deer		
Resident	27,606	138,030.00
Resident landowners	2	10.00
Non-resident	346	8,650.00
Armed forces	75	375.00
Disabled veterans	57	285.00
Furtaker		
Adult resident	7	133.00
Migratory - Resident and Non-resident	32	64.00
Bear - Resident and Non-resident	37	575.00
Replacements	48	240.00
Totals (Note 2)	<u>28,669</u>	<u>154,440.00</u>
Disbursements to Game Commission (Note 3)		(154,330.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(110.00)</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.

TREASURER
WESTMORELAND 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	143	\$ 2,817.10
Junior	12	68.40
Junior combination	3	26.10
Senior	14	177.80
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	14	709.80
Military	105	178.50
Spring Turkey	4	82.80
Mentored Youth	9	15.30
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	125	1,992.50
Muzzleloaders - Resident and Non-resident	64	694.80
Antlerless deer		
Resident	31,970	182,229.00
Resident landowners	2	11.40
Non-resident	241	6,182.30
Armed forces	113	644.10
Disabled veterans	61	347.70
Elk - Antlered and Antlerless	1	10.70
Bobcat	2	11.40
Furtaker		
Adult resident	9	177.30
Migratory - Resident and Non-resident	33	89.10
Bear - Resident and Non-resident	49	769.30
DMAP - Resident and Non-resident	1	9.70
Replacements	85	484.50
Totals (Note 2)	<u>33,074</u>	<u>199,139.40</u>
Disbursements to Game Commission (Note 3)		(199,041.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(97.90)</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.

TREASURER
WESTMORELAND 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	100	\$ 2,100.00
Senior resident	2	20.00
National Guard/Armed Forces	40	40.00
Tourist		
One day	1	25.00
Three day	2	50.00
Senior lifetime	397	19,850.00
Replacements	35	148.75
Lake Erie Stamp	17	136.00
Lake Erie And Trout/Salmon Combo Stamp	294	4,116.00
Trout/Salmon Stamp	240	1,920.00
	<hr/>	<hr/>
Totals (Note 2)	<u>1,128</u>	28,405.75
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(28,405.75)</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, 2006		<hr/> <u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	109	\$ 2,289.00
Replacements	1	4.25
Senior resident	6	60.00
National Guard/Armed Forces	23	23.00
Tourist		
Three day	1	25.00
Senior lifetime	365	18,250.00
Replacements	36	153.00
Lake Erie Stamp	18	144.00
Lake Erie And Trout/Salmon Combo Stamp	277	3,878.00
Trout/Salmon Stamp	221	1,768.00
	<hr/>	<hr/>
Totals (Note 2)	<u>1,057</u>	26,594.25
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(26,594.25)</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, 2007		<hr/> <u>\$ -</u>

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

TREASURER
WESTMORELAND 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	86	\$ 1,852.90
Replacements	2	11.40
Senior resident	5	52.80
National Guard/Armed Forces	6	10.20
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	178	8,995.20
Replacements	27	152.45
Lake Erie Stamp	17	146.50
Lake Erie And Trout/Salmon Combo Stamp	157	2,278.50
Trout/Salmon Stamp	105	898.80
	<hr/>	<hr/>
Totals (Note 2)	<u>585</u>	14,476.15
Disbursements to Fish and Boat Commission (Note 3)		<u>(14,476.15)</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, 2008		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	87	\$ 1,887.90
Senior resident	3	32.10
National Guard/Armed Forces	14	23.80
Senior lifetime	73	3,701.10
Lifetime Upgrade Card	47	314.90
Replacements	18	102.60
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	85	1,249.50
Trout/Salmon Stamp	66	574.20
Totals (Note 2)	<u>400</u>	<u>7,947.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,947.00)</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, 2009		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	86	\$ 1,866.20
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	22	37.40
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	41	274.70
Replacements	12	68.40
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	69	1,014.30
Trout/Salmon Stamp	71	617.70
Totals (Note 2)	<u>351</u>	5,998.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,998.70)</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, 2010		<u>\$ -</u>

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

TREASURER
WESTMORELAND 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	33,615	\$ 188,953.00
Senior citizen	7,222	25,870.00
Lifetime	1,322	40,430.00
Totals (Note 2)	<u>42,159</u>	<u>255,253.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(255,253.00)</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
WESTMORELAND 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	31,599	\$ 176,885.00
Senior citizen	7,052	25,080.00
Lifetime	1,432	44,650.00
Totals (Note 2)	<u>40,083</u>	<u>246,615.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(246,615.00)</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
WESTMORELAND 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	30,507	\$ 170,549.00
Senior citizen	6,956	24,736.00
Lifetime	1,614	49,590.00
Totals (Note 2)	<u>39,077</u>	244,875.00
Disbursements to Department of Agriculture (Note 3)		<u>(244,875.00)</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>

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

TREASURER
WESTMORELAND 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	36,267	\$ 203,539.00
Senior citizen	8,035	28,541.00
Lifetime	1,874	57,690.00
Totals (Note 2)	<u>46,176</u>	289,770.00
Disbursements to Department of Agriculture (Note 3)		<u>(289,770.00)</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>

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

TREASURER
WESTMORELAND 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	37,345	\$ 209,331.00
Senior citizen	8,366	29,712.00
Lifetime	1,858	56,080.00
Totals (Note 2)	<u>47,569</u>	295,123.00
Disbursements to Department of Agriculture (Note 3)		<u>(295,123.00)</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>

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

TREASURER
 WESTMORELAND COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 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 2006 through 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.

TREASURER
WESTMORELAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2010

3. Disbursements (Continued)

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 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

Kathalyn O'Brien served as Treasurer during the hunting license period July 1, 2006 to June 30, 2010 and during the fishing and dog license period January 1, 2006 to December 31, 2010.

TREASURER
WESTMORELAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 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 Kathalyn O'Brien	Treasurer
The Honorable Thomas Ball	Controller
The Honorable Jeffrey M. Zimmerman	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.