



**TREASURER
INDIANA COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING –
JULY 1, 2008 TO JUNE 30, 2011
FISHING AND DOG –
JANUARY 1, 2009 TO DECEMBER 31, 2011**

Released April 2013

COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL



TREASURER

INDIANA COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING -
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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). 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*.

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 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.

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.

December 18, 2012

EUGENE A. DEPASQUALE
Auditor General



TREASURER
INDIANA 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	215	\$ 4,085.00
Junior	7	35.00
Junior combination	9	72.00
Senior	16	192.00
Senior Lifetime Combo	1	100.00
Military	31	31.00
Non-resident		
Adult	9	900.00
Junior	1	40.00
Seven day	2	60.00
Archery - Resident and Non-resident	75	1,125.00
Muzzleloaders - Resident and Non-resident	79	820.00
Antlerless deer		
Resident	14,391	71,955.00
Resident landowners	48	240.00
Non-resident	555	13,875.00
Non-resident landowners	2	50.00
Armed forces	43	215.00
Disabled veterans	34	170.00
Furtaker		
Adult resident	11	209.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	47	94.00
Bear - Resident and Non-resident	77	1,195.00
Replacements	42	210.00
Totals (Note 2)	<u>15,697</u>	<u>95,697.00</u>
Disbursements to Game Commission (Note 3)		(95,473.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(224.00)</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
INDIANA 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	229	\$ 4,511.30
Junior	15	85.50
Landowner	4	14.80
Junior combination	13	113.10
Senior	20	254.00
Senior Lifetime Combo	17	1,711.90
Senior Lifetime Hunting	10	507.00
Military	40	68.00
Reserves	2	3.40
Spring Turkey	12	248.40
Mentored Youth	7	11.90
Non-resident		
Adult	8	805.60
Archery - Resident and Non-resident	100	1,570.00
Muzzleloaders - Resident and Non-resident	86	930.20
Antlerless deer		
Resident	13,806	78,694.20
Resident landowners	44	250.80
Non-resident	394	10,125.80
Non-resident landowners	1	25.70
Armed forces	54	307.80
Disabled veterans	38	216.60
Elk - Antlered and Antlerless	25	267.50
Bobcat	11	62.70
Furtaker		
Adult resident	13	256.10
Senior resident	1	12.70
Migratory - Resident and Non-resident	48	129.60
Bear - Resident and Non-resident	91	1,428.70
DMAP - Resident and Non-resident	10	97.00
Replacements	56	319.20
Totals (Note 2)	<u>15,155</u>	103,029.50
Disbursements to Game Commission (Note 3)		(102,804.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(225.30)</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 ending June 30, 2010		<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
LICENSE PERIOD ENDING JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	194	\$ 3,821.80
Junior	8	45.60
Landowner	4	14.80
Junior combination	11	95.70
Senior	20	254.00
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	4	202.80
Military	29	49.30
Reserves	2	3.40
Spring Turkey	10	207.00
Mentored Youth	8	13.60
Non-resident		
Adult	5	503.50
Seven day	1	30.70
Archery - Resident and Non-resident	82	1,297.40
Muzzleloaders - Resident and Non-resident	77	823.90
Antlerless deer		
Resident	11,847	67,527.90
Resident landowners	40	228.00
Non-resident	305	7,838.50
Non-resident landowners	1	25.70
Armed forces	33	188.10
Disabled veterans	39	222.30
Elk - Antlered and Antlerless	18	192.60
Bobcat	15	85.50
Fisher	12	68.40
Furtaker		
Adult resident	16	315.20
Migratory - Resident and Non-resident	47	129.90
Bear - Resident and Non-resident	87	1,365.90
DMAP - Resident and Non-resident	6	58.20
Replacements	58	330.60
Totals (Note 2)	<u>12,996</u>	87,252.20
Disbursements to Game Commission (Note 3)		(87,018.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(234.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2011		<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
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	126	\$ 2,734.20
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	7	11.90
Non-resident	3	155.10
Tourist		
One day	1	25.70
Three day	4	102.80
Senior lifetime	38	1,926.60
Lifetime Upgrade Card	41	274.70
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	63	926.10
Trout/Salmon Stamp	<u>102</u>	<u>887.40</u>
Totals (Note 2)	<u><u>397</u></u>	7,140.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,140.90)</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 ending December 31, 2009		<u><u>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	99	\$ 2,148.30
Replacements	3	17.10
Senior resident	4	42.80
National Guard/Armed Forces	5	8.50
Non-resident	3	155.10
Tourist		
One day	1	25.70
Three day	4	102.80
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	29	194.30
Replacements	7	39.90
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	48	705.60
Trout/Salmon Stamp	<u>76</u>	<u>661.20</u>
Totals (Note 2)	<u><u>310</u></u>	5,505.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,505.00)</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, 2010		<u><u>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	88	\$ 1,909.60
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	3	5.10
Replacements	1	5.70
Non-resident	2	103.40
Tourist		
One day	2	51.40
Three day	2	51.40
Senior lifetime	23	1,166.10
Lifetime Upgrade Card	33	221.10
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	33	485.10
Trout/Salmon Stamp	<u>74</u>	<u>643.80</u>
Totals (Note 2)	<u><u>270</u></u>	4,715.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,709.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.30
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2011		<u><u>\$ 5.30</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
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,916	\$ 53,674.00
Senior citizen	2,516	9,924.00
Lifetime	<u>557</u>	<u>17,290.00</u>
Totals (Note 2)	<u><u>11,989</u></u>	80,888.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,888.00)</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>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,563	\$ 57,341.00
Senior citizen	2,564	10,070.00
Lifetime	<u>502</u>	<u>15,480.00</u>
Totals (Note 2)	<u><u>12,629</u></u>	82,891.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,891.00)</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>\$ -</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
LICENSE PERIOD ENDING DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,616	\$ 58,001.00
Senior citizen	2,604	10,767.00
Lifetime	<u>500</u>	<u>16,130.00</u>
Totals (Note 2)	<u><u>12,720</u></u>	84,898.00
Disbursements to Department of Agriculture (Note 3)		<u>(84,898.00)</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, 2011		<u><u>\$ -</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, 2008 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

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 2007 and 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 2010 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, 2008 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses 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, 2008 to June 30, 2011 and during the fishing and dog license period January 1, 2009 to December 31, 2011.



TREASURER
INDIANA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2011 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2011

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 Sandra Kirkland

Treasurer

The Honorable Rodney Ruddock

Chairperson 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, 231 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.