



TREASURER

FULTON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2005 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2009

CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2006.....	5
License Period Ending June 30, 2007.....	6
License Period Ending June 30, 2008.....	7
License Period Ending June 30, 2009.....	8
License Period Ending June 30, 2010.....	9
Fishing License Sales:	
License Period Ending December 31, 2006.....	10
License Period Ending December 31, 2007.....	11
License Period Ending December 31, 2008.....	12
License Period Ending December 31, 2009.....	13
Dog License Sales:	
License Period Ending December 31, 2006.....	14
License Period Ending December 31, 2007.....	15
License Period Ending December 31, 2008.....	16
License Period Ending December 31, 2009.....	17
Notes To The Statements Of Receipts And Disbursements	18
Report Distribution	21



**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Monica Seville
Treasurer
Fulton County
McConnellsburg, PA 17233

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Fulton 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 27, 2011

JACK WAGNER
Auditor General



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	504	\$ 9,576.00
Junior	24	120.00
Junior combination	25	200.00
Senior	87	1,044.00
Replacements	1	5.00
Military	9	9.00
Non-resident		
Adult	17	1,700.00
Seven day	3	90.00
Archery		
Resident	122	1,830.00
Non-resident	4	100.00
Muzzleloaders		
Resident	149	1,490.00
Non-resident	1	20.00
Antlerless deer		
Resident	8,546	42,730.00
Resident landowners	12	60.00
Non-resident	415	10,375.00
Armed forces	18	90.00
Disabled veterans	5	25.00
Replacements	9	45.00
Furtaker		
Adult resident	27	513.00
Senior resident	3	36.00
Adult non-resident	1	80.00
Migratory		
Resident	30	60.00
Bear		
Resident	83	1,245.00
Totals (Note 2)	<u>10,095</u>	<u>71,443.00</u>
Disbursements to Game Commission (Note 3)		(71,310.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(133.00)</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
 FULTON 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	571	\$ 10,849.00
Junior	24	120.00
Junior combination	33	264.00
Senior	88	1,056.00
Replacements	8	40.00
Military	11	11.00
Non-resident		
Adult	26	2,600.00
Junior	3	120.00
Junior combination	1	50.00
Archery		
Resident	143	2,145.00
Replacements	1	5.00
Muzzleloaders		
Resident	176	1,760.00
Non-resident	4	80.00
Antlerless deer		
Resident	7,208	36,040.00
Resident landowners	17	85.00
Non-resident	221	5,525.00
Armed forces	23	115.00
Disabled veterans	5	25.00
Furtaker		
Adult resident	23	437.00
Senior resident	5	60.00
Adult non-resident	1	80.00
Migratory		
Resident	23	46.00
Bear		
Resident	95	1,425.00
Non-resident	3	105.00
Totals (Note 2)	<u>8,713</u>	<u>63,043.00</u>
Disbursements to Game Commission (Note 3)		(62,887.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(160.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(4.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007		<u>\$ (4.00)</u>

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

TREASURER
 FULTON 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	491	\$ 9,329.00
Junior	20	100.00
Junior combination	29	232.00
Senior	81	972.00
Replacements	6	30.00
Military	12	12.00
Non-resident		
Adult	26	2,600.00
Junior	2	80.00
Junior combination	2	100.00
Seven day	2	60.00
Archery		
Resident	145	2,175.00
Non-resident	1	25.00
Replacements	1	5.00
Muzzleloaders		
Resident	168	1,680.00
Non-resident	5	100.00
Replacements	3	15.00
Antlerless deer		
Resident	7,073	35,365.00
Resident landowners	9	45.00
Non-resident	182	4,550.00
Armed forces	13	65.00
Disabled veterans	6	30.00
Replacements	5	25.00
Furtaker		
Adult resident	31	589.00
Senior resident	2	24.00
Adult non-resident	1	80.00
Migratory		
Resident	30	60.00
Bear		
Resident	85	1,275.00
Non-resident	1	35.00
Totals (Note 2)	<u>8,432</u>	59,658.00
Disbursements to Game Commission (Note 3)		(59,483.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(175.00)</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
 FULTON 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	479	\$ 9,101.00
Junior	17	85.00
Junior combination	31	248.00
Senior	79	948.00
Military	18	18.00
Non-resident		
Adult	21	2,100.00
Seven day	1	30.00
Archery		
Resident	144	2,160.00
Non-resident	2	50.00
Muzzleloaders		
Resident	165	1,650.00
Non-resident	6	120.00
Antlerless deer		
Resident	7,010	35,050.00
Resident landowners	18	90.00
Non-resident	228	5,700.00
Armed forces	20	100.00
Disabled veterans	7	35.00
Furtaker		
Adult resident	17	323.00
Senior resident	2	24.00
Adult non-resident	1	80.00
Migratory		
Resident	32	64.00
Bear		
Resident	82	1,230.00
Replacements	11	55.00
Totals (Note 2)	<u>8,391</u>	59,261.00
Disbursements to Game Commission (Note 3)		(59,082.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(184.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(5.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ (5.00)</u>

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

TREASURER
 FULTON 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	437	\$ 8,510.90
Junior	23	131.10
Landowner	1	3.70
Junior combination	29	252.30
Senior	58	736.60
Senior Lifetime Combo	20	2,014.00
Senior Lifetime Hunting	13	659.10
Senior Lifetime Upgrade Combo	1	50.70
Military	15	25.50
Spring Turkey	5	103.50
Mentored Youth	27	45.90
Non-resident		
Adult	13	1,214.10
Junior combination	1	50.70
Archery		
Resident	137	2,130.90
Non-resident	3	77.10
Muzzleloaders		
Resident	152	1,606.40
Antlerless deer		
Resident	5,613	32,005.50
Resident landowners	8	45.60
Non-resident	281	7,221.70
Armed forces	23	131.10
Disabled veterans	8	45.60
Elk		
Antlered	4	42.80
Other	5	53.50
Bobcat	1	5.70
Furtaker		
Adult resident	11	202.70
Senior resident	2	25.40
Migratory		
Resident	37	99.90
Bear		
Resident	104	1,632.80
	<hr/>	<hr/>
Totals (Note 2)	7,032	59,124.80
	<hr/> <hr/>	
Disbursements to Game Commission (Note 3)		(58,945.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(179.00)
		<hr/>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
		<hr/>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2010		\$ -
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Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 FULTON 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	198	\$ 4,158.00
Replacements	1	4.25
Senior resident	8	80.00
One day resident	2	20.00
National Guard/Armed Forces	1	1.00
Non-resident	8	408.00
Tourist		
One day	1	25.00
Three day	1	25.00
Seven day	1	33.00
Senior lifetime	37	1,850.00
Replacements	2	8.50
Lake Erie Stamp	7	56.00
Lake Erie And Trout/Salmon Combo Stamp	4	56.00
Trout/Salmon Stamp	<u>223</u>	<u>1,784.00</u>
Totals (Note 2)	<u><u>494</u></u>	8,508.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,508.75)</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>\$ -</u></u>

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

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

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	226	\$ 4,746.00
Replacements	4	17.00
Senior resident	9	90.00
One day resident	1	10.00
National Guard/Armed Forces	1	1.00
Non-resident	10	510.00
Tourist		
Three day	3	75.00
Seven day	1	33.00
Senior lifetime	31	1,550.00
Replacements	1	4.25
Lake Erie Stamp	2	16.00
Lake Erie And Trout/Salmon Combo Stamp	11	154.00
Trout/Salmon Stamp	245	1,960.00
Totals (Note 2)	545	9,166.25
Disbursements to Fish and Boat Commission (Note 3)		(9,166.25)
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		\$ -

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

TREASURER
 FULTON 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	207	\$ 4,465.30
Replacements	3	17.10
Senior resident	3	32.10
National Guard/Armed Forces	5	8.50
Non-resident	7	361.90
Tourist		
Three day	4	102.80
Seven day	2	67.40
Senior lifetime	15	758.40
Replacements	7	22.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	18	259.00
Trout/Salmon Stamp	182	1,564.50
	<hr/>	<hr/>
Totals (Note 2)	<u>454</u>	7,668.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,654.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		14.40
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<u>\$ 14.40</u>

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

TREASURER
 FULTON 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	215	\$ 4,665.50
Replacements	1	5.70
Senior resident	9	96.30
National Guard/Armed Forces	7	11.90
Non-resident	10	517.00
Tourist		
Three day	1	25.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	2	13.40
Replacements	1	5.70
Lake Erie And Trout/Salmon Combo Stamp	14	205.80
Trout/Salmon Stamp	<u>225</u>	<u>1,957.50</u>
Totals (Note 2)	<u><u>514</u></u>	8,974.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,974.80)</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
 FULTON 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	2,249	\$ 13,641.00
Senior citizen	672	2,708.00
Lifetime	<u>51</u>	<u>1,570.00</u>
Totals (Note 2)	<u><u>2,972</u></u>	17,919.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,919.00)</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
 FULTON 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	2,027	\$ 12,335.00
Senior citizen	604	2,410.00
Lifetime	<u>53</u>	<u>1,820.00</u>
Totals (Note 2)	<u><u>2,684</u></u>	16,565.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,565.00)</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
 FULTON 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	2,125	\$ 12,941.00
Senior citizen	677	2,655.00
Lifetime	<u>63</u>	<u>2,030.00</u>
Totals (Note 2)	<u><u>2,865</u></u>	17,626.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,626.00)</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>\$ -</u></u>

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

TREASURER
 FULTON 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	2,311	\$ 14,023.00
Senior citizen	809	3,235.00
Lifetime	<u>52</u>	<u>1,470.00</u>
Totals (Note 2)	<u><u>3,172</u></u>	18,728.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,728.00)</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
 FULTON COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

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 2005 through 2007 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 and 2009 were remitted weekly through an electronic funds transfer program.

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 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

3. Disbursements (Continued)

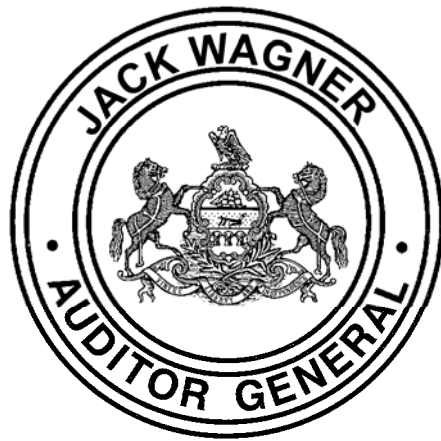
The proceeds from the sale dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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

Monica Seville served as Treasurer during the hunting license period July 1, 2005 to June 30, 2010 and during the fishing and dog license period January 1, 2006 to December 31, 2009.



TREASURER
FULTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Ms. Susan L. West
Director
Bureau of Dog Law Enforcement
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Monica Seville Treasurer

The Honorable Bonnie Mellott-Keefer 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.