



TREASURER

MONROE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2011

FISHING AND DOG - JANUARY 1, 2008 TO DECEMBER 31, 2011

## CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2008.....	5
License Period Ending June 30, 2009.....	6
License Period Ending June 30, 2010.....	7
License Period Ending June 30, 2011.....	8
Fishing License Sales:	
License Period Ending December 31, 2008.....	9
License Period Ending December 31, 2009.....	10
License Period Ending December 31, 2010.....	11
License Period Ending December 31, 2011.....	12
Dog License Sales:	
License Period Ending December 31, 2008.....	13
License Period Ending December 31, 2009.....	14
License Period Ending December 31, 2010.....	15
License Period Ending December 31, 2011.....	16
Notes To The Statements Of Receipts And Disbursements .....	17
Report Distribution .....	19





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

**JACK WAGNER  
AUDITOR GENERAL**

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*.

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.

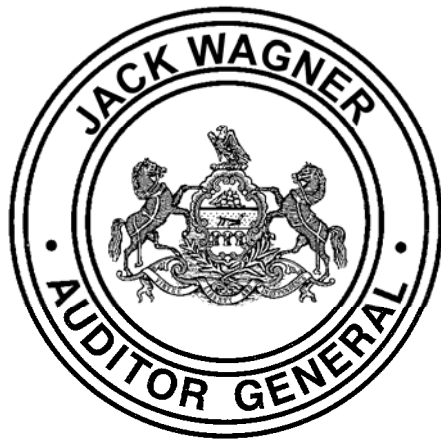
Independent Auditor's Report (Continued)

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.

June 26, 2012

JACK WAGNER  
Auditor General



TREASURER  
MONROE 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	147	\$ 2,793.00
Junior	8	40.00
Junior combination	10	80.00
Senior	40	480.00
Military	15	15.00
Non-resident		
Adult	18	1,800.00
Junior	2	80.00
Junior combination	1	50.00
Seven day	1	30.00
Archery - Resident and Non-resident	88	1,360.00
Muzzleloaders - Resident and Non-resident	88	900.00
Antlerless deer		
Resident	9,976	49,880.00
Non-resident	390	9,750.00
Armed forces	16	80.00
Disabled veterans	21	105.00
Furtaker		
Adult resident	11	209.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	45	93.00
Bear - Resident and Non-resident	110	1,710.00
Replacements	24	120.00
Totals (Note 2)	<u>11,013</u>	69,599.00
Disbursements to Game Commission (Note 3)		(69,423.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(176.00)</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  
MONROE 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	144	\$ 2,736.00
Junior	6	30.00
Junior combination	12	96.00
Senior	39	468.00
Military	21	21.00
Non-resident		
Adult	21	2,100.00
Junior	1	40.00
Junior combination	1	50.00
Archery - Resident and Non-resident	85	1,315.00
Muzzleloaders - Resident and Non-resident	91	980.00
Antlerless deer		
Resident	10,333	51,665.00
Non-resident	473	11,825.00
Armed forces	24	120.00
Disabled veterans	17	85.00
Furtaker		
Adult resident	4	76.00
Junior resident	1	5.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	49	104.00
Bear - Resident and Non-resident	108	1,680.00
Replacements	43	215.00
Totals (Note 2)	<u>11,474</u>	<u>73,623.00</u>
Disbursements to Game Commission (Note 3)		(73,446.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(181.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(4.00)
Examination adjustment (Note 5)		<u>4.00</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  
MONROE 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	153	\$ 3,014.10
Junior	15	85.50
Junior combination	16	139.20
Senior	26	330.20
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	4	202.80
Military	26	44.20
Spring Turkey	5	103.50
Mentored Youth	11	18.70
Non-resident		
Adult	12	1,208.40
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	87	1,375.90
Muzzleloaders - Resident and Non-resident	95	1,056.50
Antlerless deer		
Resident	10,106	57,604.20
Non-resident	415	10,665.50
Armed forces	24	136.80
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	10	107.00
Bobcat	6	34.20
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	45	127.50
Bear - Resident and Non-resident	119	1,868.30
DMAP - Resident and Non-resident	8	77.60
Replacements	40	228.00
Totals (Note 2)	<u>11,275</u>	80,278.50
Disbursements to Game Commission (Note 3)		(80,085.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(193.30)</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  
MONROE 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	136	\$ 2,679.20
Junior	8	45.60
Junior combination	14	121.80
Senior	21	273.70
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	12	608.40
Military	24	40.80
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Youth	8	13.60
Non-resident		
Adult	9	906.30
Archery - Resident and Non-resident	83	1,313.10
Muzzleloaders - Resident and Non-resident	75	842.50
Antlerless deer		
Resident	8,890	50,673.00
Non-resident	368	9,457.60
Armed forces	27	153.90
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	16	171.20
Bobcat	8	45.60
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	33	92.10
Bear - Resident and Non-resident	119	1,868.30
DMAP - Resident and Non-resident	4	38.80
Replacements	18	102.60
Totals (Note 2)	<u>9,912</u>	70,622.40
Disbursements to Game Commission (Note 3)		(70,401.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(221.30)</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, 2011		<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, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	98	\$ 2,092.30
Replacements	1	5.70
Senior resident	7	74.20
Replacements	1	5.70
National Guard/Armed Forces	4	6.80
Tourist		
Three day	2	51.40
Senior lifetime	74	3,741.30
Lifetime Upgrade Card	78	436.20
Replacements	13	74.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	15	217.00
Trout/Salmon Stamp	<u>145</u>	<u>1,225.10</u>
Totals (Note 2)	<u><u>439</u></u>	7,938.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,938.50)</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, 2008		<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, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	79	\$ 1,714.30
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	7	11.90
Non-resident	1	51.70
Senior lifetime	37	1,875.90
Lifetime Upgrade Card	38	254.60
Replacements	14	79.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	<u>111</u>	<u>965.70</u>
Totals (Note 2)	<u><u>300</u></u>	5,114.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,114.00)</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>\$ -</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, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	78	\$ 1,692.60
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	6	10.20
Non-resident	2	103.40
Senior lifetime	25	1,267.50
Lifetime Upgrade Card	23	154.10
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	11	161.70
Trout/Salmon Stamp	<u>96</u>	<u>835.20</u>
Totals (Note 2)	<u><u>252</u></u>	4,317.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,317.40)</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  
MONROE 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	82	\$ 1,779.40
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	10	17.00
Non-resident	2	103.40
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	18	120.60
Replacements	11	62.70
Donations for the Fish and Boat Commission		1.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>98</u>	<u>852.60</u>
Totals (Note 2)	<u><u>253</u></u>	4,358.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,358.10)</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, 2011		<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, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,579	\$ 58,611.00
Senior citizen	2,732	9,380.00
Lifetime	<u>201</u>	<u>6,180.00</u>
Totals (Note 2)	<u><u>13,512</u></u>	74,171.00
Disbursements to Department of Agriculture (Note 3)		<u>(74,171.00)</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  
MONROE 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	10,753	\$ 59,393.00
Senior citizen	2,909	9,965.00
Lifetime	<u>240</u>	<u>7,360.00</u>
Totals (Note 2)	<u><u>13,902</u></u>	76,718.00
Disbursements to Department of Agriculture (Note 3)		<u>(76,718.00)</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  
MONROE 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	11,214	\$ 61,906.00
Senior citizen	3,059	10,441.00
Lifetime	<u>254</u>	<u>7,730.00</u>
Totals (Note 2)	<u>14,527</u>	80,077.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,077.00)</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  
MONROE 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	10,000	\$ 55,040.00
Senior citizen	3,173	10,847.00
Lifetime	<u>277</u>	<u>8,310.00</u>
Totals (Note 2)	<u><u>13,450</u></u>	74,197.00
Disbursements to Department of Agriculture (Note 3)		<u>(74,197.00)</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  
MONROE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 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 2010 were remitted weekly through an electronic funds transfer program.

TREASURER  
MONROE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses for the license years 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. Examination Adjustment Hunt License Period Ending June 30, 2009

In December 2008, the office incorrectly listed two resident adult replacement license numbers and three resident adult military license numbers on the monthly transmittal, but correctly reported the number of licenses sold, which was three resident adult replacement licenses and two resident adult military licenses. The Game Commission adjusted the number of licenses sold based on the incorrect licenses reported. This adjustment is simply reversing the Game Commission's adjustment.

6. County Officer Serving During Examination Period

Claudette Segear served as Treasurer during the hunting license period July 1, 2007 to June 30, 2011 and during the fishing and dog license period January 1, 2008 to December 31, 2011.

TREASURER  
MONROE COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 Claudette Segear	Treasurer
The Honorable Marlo Merhige	Controller
The Honorable John R. Moyer	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, 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](http://www.auditorgen.state.pa.us).