



TREASURER

WASHINGTON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2007 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, 2008.....	5
License Period Ending June 30, 2009.....	6
License Period Ending June 30, 2010.....	7
Fishing License Sales:	
License Period Ending December 31, 2007.....	8
License Period Ending December 31, 2008.....	9
License Period Ending December 31, 2009.....	10
Dog License Sales:	
License Period Ending December 31, 2007.....	11
License Period Ending December 31, 2008.....	12
License Period Ending December 31, 2009.....	13
Notes To The Statements Of Receipts And Disbursements	14
Findings And Recommendations:	
Finding No. 1 - Receipts Were Not Always Deposited On The Same Day As Collected	17
Finding No. 2 - Inadequate Internal Controls Over Dog Licenses	19
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 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 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. We consider the deficiencies described in the findings below to be significant deficiencies in internal control over the reporting on the Statements:

- Receipts Were Not Always Deposited On The Same Day As Collected.
- Inadequate Internal Controls Over Dog Licenses.

Independent Auditor's Report (Continued)

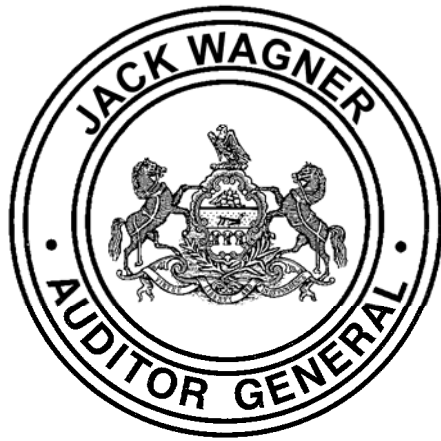
A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control. Our consideration of the internal control over reporting on the Statements would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider all the significant deficiencies described above to be material weaknesses.

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 1, 2011

JACK WAGNER
Auditor General



TREASURER
WASHINGTON 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	165	\$ 3,135.00
Junior	22	110.00
Junior combination	5	40.00
Senior	30	360.00
Replacements	5	25.00
Military	55	55.00
Non-resident		
Adult	20	2,000.00
Junior	1	40.00
Replacements	1	5.00
Archery		
Resident	67	1,005.00
Non-resident	3	75.00
Replacements	1	5.00
Muzzleloaders		
Resident	66	660.00
Non-resident	5	100.00
Antlerless deer		
Resident	28,378	141,890.00
Resident landowners	2	10.00
Non-resident	888	22,200.00
Armed forces	28	140.00
Disabled veterans	21	105.00
Replacements	1	5.00
Furtaker		
Adult resident	4	76.00
Senior resident	1	12.00
Replacements	1	5.00
Migratory		
Resident	24	48.00
Non-resident	3	15.00
Bear		
Resident	29	435.00
Totals (Note 2)	<u>29,826</u>	<u>172,556.00</u>
Disbursements to Game Commission (Note 3)		(172,448.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(113.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(5.00)
Examination adjustment (Note 5)		<u>5.00</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
WASHINGTON 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	232	\$ 4,408.00
Junior	17	85.00
Junior combination	7	56.00
Senior	36	432.00
Senior Lifetime Combo	3	300.00
Senior Lifetime Hunting	2	100.00
Military	71	71.00
Non-resident		
Adult	22	2,200.00
Junior	1	40.00
Junior combination	1	50.00
Archery		
Resident	110	1,650.00
Non-resident	5	125.00
Muzzleloaders		
Resident	79	790.00
Non-resident	4	80.00
Antlerless deer		
Resident	28,440	142,200.00
Resident landowners	2	10.00
Non-resident	633	15,825.00
Armed forces	45	225.00
Disabled veterans	20	100.00
Furtaker		
Adult resident	11	209.00
Migratory		
Resident	40	80.00
Non-resident	2	10.00
Bear		
Resident	52	780.00
Replacements	29	145.00
Totals (Note 2)	<u>29,864</u>	169,971.00
Disbursements to Game Commission (Note 3)		(169,860.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(115.00)</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, 2009		<u>\$ (4.00)</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, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	239	\$ 4,722.30
Junior	9	51.30
Landowner	1	3.70
Junior combination	6	52.20
Senior	24	304.80
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	27	1,368.90
Senior Lifetime Upgrade Combo	3	152.10
Military	78	132.60
Reserves	2	3.40
Spring Turkey	5	103.50
Mentored Youth	29	49.30
Non-resident		
Adult	19	1,913.30
Junior	1	40.70
Junior combination	1	50.70
Seven day	1	30.70
Archery - Resident and Non-resident	118	1,902.60
Muzzleloaders - Resident and Non-resident	69	758.30
Antlerless deer		
Resident	26,749	152,469.30
Resident landowners	1	5.70
Non-resident	516	13,261.20
Armed forces	65	370.50
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	3	32.10
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	32	89.40
Bear - Resident and Non-resident	49	789.30
Replacements	80	452.00
Totals (Note 2)	<u>28,169</u>	<u>180,450.30</u>
Disbursements to Game Commission (Note 3)		(180,333.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(116.90)</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
WASHINGTON 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	298	\$ 6,258.00
Replacements	2	8.50
Senior resident	13	130.00
National Guard/Armed Forces	19	19.00
Non-resident	28	1,428.00
Tourist		
Three day	7	175.00
Senior lifetime	225	11,250.00
Lifetime Upgrade Card	4	20.00
Replacements	24	102.00
Lake Erie Stamp	8	64.00
Lake Erie And Trout/Salmon Combo Stamp	219	3,066.00
Trout/Salmon Stamp	247	1,976.00
Totals (Note 2)	<u>1,094</u>	24,496.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(24,432.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		64.00
Examination adjustment (Note 6)		<u>(64.00)</u>
Adjusted balance due Fish and Boat Commission (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
WASHINGTON 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	103	\$ 2,217.60
Replacements	1	5.70
Senior resident	7	74.20
National Guard/Armed Forces	22	34.60
Replacements	2	5.70
Non-resident	3	155.10
Senior lifetime	121	6,113.00
Lifetime Upgrade Card	113	633.60
Replacements	15	84.05
Lake Erie Stamp	12	103.70
Lake Erie And Trout/Salmon Combo Stamp	121	1,754.90
Trout/Salmon Stamp	87	740.10
	<hr/>	<hr/>
Totals (Note 2)	<u>607</u>	11,922.25
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(11,922.25)</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, 2008		<hr/> <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, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	122	\$ 2,647.40
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	17	28.90
Non-resident	8	413.60
Tourist		
Three day	1	25.70
Senior lifetime	73	3,701.10
Lifetime Upgrade Card	63	422.10
Replacements	27	131.10
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	95	1,396.50
Trout/Salmon Stamp	84	730.80
	<hr/>	<hr/>
Totals (Note 2)	<u>498</u>	9,569.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,569.80)</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, 2009		<hr/> <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, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	16,342	\$ 91,024.00
Senior citizen	5,384	19,000.00
Lifetime	<u>266</u>	<u>7,930.00</u>
Totals (Note 2)	<u><u>21,992</u></u>	117,954.00
Disbursements to Department of Agriculture (Note 3)		<u>(117,954.00)</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
WASHINGTON 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	16,030	\$ 89,048.00
Senior citizen	5,480	19,122.00
Lifetime	258	7,850.00
Totals (Note 2)	<u>21,768</u>	116,020.00
Disbursements to Department of Agriculture (Note 3)		<u>(116,020.00)</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
WASHINGTON 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	16,259	\$ 90,197.00
Senior citizen	5,823	20,397.00
Lifetime	<u>399</u>	<u>12,020.00</u>
Totals (Note 2)	<u>22,481</u>	122,614.00
Disbursements to Department of Agriculture (Note 3)		<u>(122,614.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustment (Note 7)		<u>200.00</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2009		<u>\$ 200.00</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, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 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 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 and 2009 were remitted weekly through an electronic funds transfer program.

TREASURER
WASHINGTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 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.

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. It does not reflect adjustments disclosed by our examination. See Notes 5, 6, and 7.

5. Examination Adjustment – Hunting License Period Ending June 30, 2008

The amount represents one nonresident replacement sold and not reported.

6. Examination Adjustment – Fishing License Period Ending December 31, 2007

The amount represents Lifetime License No. 454197 refunded by the treasurer and not adjusted off the monthly report.

7. Examination Adjustment – Dog License Period Ending December 31, 2009

The amount represents four lifetime licenses not reported, Nos. 631506, 631589, 631660, and 631804.

8. County Officer Serving During Examination Period

Francis L. King served as Treasurer during the hunting license period July 1, 2007 to June 30, 2010 and during the fishing and dog license period January 1, 2007 to December 31, 2009.



TREASURER
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Finding No. 1 - Receipts Were Not Always Deposited On The Same Day As Collected

Our examination disclosed that receipts were not always deposited on the same day as collected. Of 13 paper license receipts tested, 5 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 4 days. Of the ten computer-generated license receipts tested, nine were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 5 days to 14 days.

Good internal accounting controls require that all monies collected are deposited intact at the bank on the same day as collected.

Without a good system of internal control over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to establish adequate internal controls over its receipts.

Recommendation

We recommend that the office deposit all receipts intact at the bank on the same day as collected as required by good internal accounting controls.

Management's Response

The Treasurer responded as follows:

The time lapse for the deposits of two to four days for paper licenses is due to the daily operation of our office. If someone purchases a license after the cashier has already balanced for that day, and it is a Friday, for example, the money would not be balanced until Monday and deposited on Tuesday, therefore creating a four day lapse. In regard to the 14 day lapse for the point of sale [computer-generated] licenses, the one time that occurred was during Thanksgiving and there was no sweep that week, so there was no deposit made until the following Tuesday for the sweep. When we first began using the PALS [Pennsylvania Automated Licensing Service] system we thought we were only to make the deposits after we reconciled with the amount that was to be swept each week. We have since changed how we make deposits for the point of sale licenses. They are now done on a daily basis.

TREASURER
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Finding No. 1 - Receipts Were Not Always Deposited On The Same Day As Collected
(Continued)

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendation.

TREASURER
 WASHINGTON COUNTY
 FINDINGS AND RECOMMENDATIONS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Finding No. 2 - Inadequate Internal Controls Over Dog Licenses

Our examination required that all unissued and voided dog licenses be examined. We encountered considerable difficulty in finding a number of voided dog licenses. As a result, we could not locate the following number of voided dog licenses:

License Year	Individual Dog <u>Licenses</u>	Senior Dog <u>Licenses</u>	Lifetime Dog <u>Licenses</u>	Total Number <u>Per Year</u>
2007	42	5	1	48
2008	48	11	2	61
2009	29	7	13	49

Additionally, we noted the following deficiencies in the internal controls over licenses:

- The treasurer failed to keep a ledger of unissued and voided dog licenses.
- The number of dog licenses reported void on the monthly reports to the Department of Agriculture was not always correct.

A good system of internal controls ensures that:

- An inventory of unsold licenses at license year end should be prepared and all voided and unissued licenses should be on hand for examination.
- A log be maintained for voided licenses which should include the number voided, license type, the reason license voided, and employee making the void.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its accountability of dog licenses.

TREASURER
WASHINGTON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

Finding No. 2 - Inadequate Internal Controls Over Dog Licenses (Continued)

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over licenses as noted above.

Management's Response

The Treasurer responded as follows:

We now check the voided licenses daily to be sure that we have the actual license and tag. We also keep a void log to ensure that all voided tags and licenses correspond to the report and are kept in our files.

Auditor's Conclusion

During our next examination we will determine if the office complied with our recommendation.

TREASURER
WASHINGTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2010 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2009

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 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.