



**TREASURER  
LACKAWANNA COUNTY  
EXAMINATION REPORT OF LICENSE SALES  
HUNTING  
JULY 1, 2008 TO JUNE 30, 2012  
FISHING AND DOG  
JANUARY 1, 2009 TO DECEMBER 31, 2012**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

### Independent Auditor's Report

The Honorable Edward Karpovich  
Treasurer  
Lackawanna County  
Scranton, PA 18503

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

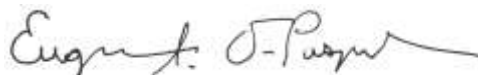
A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

October 3, 2013

**EUGENE A. DEPASQUALE**  
Auditor General

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TREASURER  
LACKAWANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	57	\$ 1,083.00
Junior	10	50.00
Junior combination	3	24.00
Senior	13	156.00
Military	18	18.00
Reserves	1	1.00
Non-resident		
Adult	2	200.00
Archery - Resident and Non-resident	32	490.00
Muzzleloaders - Resident and Non-resident	33	330.00
Antlerless deer		
Resident	6,930	34,650.00
Resident landowners	4	20.00
Non-resident	374	9,350.00
Non-resident landowners	-	-
Armed forces	18	90.00
Disabled veterans	26	130.00
Migratory - Resident and Non-resident	16	32.00
Bear - Resident and Non-resident	41	635.00
Replacements	11	55.00
Totals (Note 2)	<u>7,589</u>	<u>47,314.00</u>
Disbursements to Game Commission (Note 3)		(47,250.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(64.00)</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 July 1, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	63	\$ 1,227.10
Junior	2	11.40
Landowner	-	-
Junior combination	1	8.70
Senior	4	43.80
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	4	202.80
Military	15	29.50
Mentored Youth	4	6.80
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	41	643.70
Muzzleloaders - Resident and Non-resident	35	374.50
Antlerless deer		
Resident	7,260	41,439.00
Resident landowners	2	11.40
Non-resident	69	1,773.30
Armed forces	13	74.10
Disabled veterans	32	182.40
Bobcat	1	5.70
Furtaker		
Adult resident	2	39.40
Migratory - Resident and Non-resident	16	43.20
Bear - Resident and Non-resident	32	502.40
DMAP - Resident and Non-resident	2	29.10
Replacements	-	-
Donations for the Game Commission	1	1.00
Totals (Note 2)	<u>7,607</u>	<u>47,454.90</u>
Disbursements to Game Commission (Note 3)		(47,380.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(74.00)</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 July 1, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	52	\$ 968.40
Junior	4	22.80
Junior combination	5	43.50
Senior	1	12.70
Senior Lifetime Hunting	3	152.10
Military	15	25.50
Spring Turkey	1	20.70
Mentored Youth	3	5.10
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	36	555.20
Muzzleloaders - Resident and Non-resident	30	316.00
Antlerless deer		
Resident	6,513	37,300.80
Resident landowners	1	5.70
Non-resident	73	1,876.10
Armed forces	19	108.30
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	1	10.70
Bobcat	1	5.70
Fisher	1	5.70
Migratory - Resident and Non-resident	13	35.10
Bear - Resident and Non-resident	28	439.60
DMAP - Resident and Non-resident	3	34.80
Totals (Note 2)	<u>6,840</u>	<u>42,250.40</u>
Disbursements to Game Commission (Note 3)		(42,177.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(73.30)</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 July 1, 2010 to June 30, 2011		<u>\$ -</u>

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



TREASURER  
LACKAWANNA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	58	\$1,142.60
Junior	2	11.40
Junior combination	5	43.50
Senior	1	12.70
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	5	253.50
Military	12	20.40
Reserves	1	1.70
Mentored Youth	3	5.10
Archery - Resident and Non-resident	43	675.10
Muzzleloaders - Resident and Non-resident	32	342.40
Antlerless deer		
Resident	7,478	42,704.40
Resident landowners	1	5.70
Non-resident	115	2,955.50
Armed forces	19	108.30
Disabled veterans	45	256.50
Bobcat	1	5.70
Fisher	1	5.70
Furtaker		
Senior resident	1	12.70
Migratory - Resident and Non-resident	20	54.00
Bear - Resident and Non-resident	33	518.10
DMAP - Resident and Non-resident	1	9.70
Replacements	20	148.20
Donations for the Game Commission	1	5.00
Totals (Note 2)	<u>7,901</u>	<u>49,600.00</u>
Disbursements to Game Commission (Note 3)		(49,523.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(77.00)</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 July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	42	\$ 911.40
Senior resident	3	32.10
National Guard/Armed Forces	6	10.20
Senior lifetime	47	2,382.90
Lifetime Upgrade Card	53	355.10
Replacements	19	108.30
Trout/Salmon Stamp	77	669.90
Totals (Note 2)	<u>247</u>	4,469.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,469.90)</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 January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	42	\$ 911.40
Senior resident	1	10.70
National Guard/Armed Forces	3	5.10
Senior lifetime	18	912.60
Lifetime Upgrade Card	16	107.20
Replacements	10	57.00
Trout/Salmon Stamp	<u>43</u>	<u>374.10</u>
Totals (Note 2)	<u><u>133</u></u>	2,378.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,378.10)</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 January 1, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER  
LACKAWANNA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	37	\$ 802.90
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	4	6.80
Tourist		
Three day	1	25.70
Senior lifetime	9	456.30
Lifetime Upgrade Card	5	33.50
Replacements	9	51.30
Trout/Salmon Stamp	29	252.30
	<hr/>	<hr/>
Totals (Note 2)	<u>99</u>	1,677.30
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(1,677.30)
		<hr/>
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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	29	\$ 629.30
Replacements	3	17.10
Senior resident	4	42.80
Senior lifetime	13	659.10
Lifetime Upgrade Card	15	100.50
Replacements	6	34.20
Trout/Salmon Stamp	<u>25</u>	<u>217.50</u>
Totals (Note 2)	<u><u>95</u></u>	1,700.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,700.50)</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 January 1, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER  
LACKAWANNA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,230	\$ 39,180.00
Senior citizen	2,191	7,443.00
Lifetime	169	5,100.00
Totals (Note 2)	<u>9,590</u>	51,723.00
Disbursements to Department of Agriculture (Note 3)		<u>(51,723.00)</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 January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,602	\$ 41,134.00
Senior citizen	2,369	8,029.00
Lifetime	187	5,580.00
Totals (Note 2)	<u>10,158</u>	54,743.00
Disbursements to Department of Agriculture (Note 3)		<u>(54,743.00)</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 January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,751	\$ 36,361.00
Senior citizen	2,401	8,093.00
Lifetime	207	6,030.00
Totals (Note 2)	<u>9,359</u>	50,484.00
Disbursements to Department of Agriculture (Note 3)		<u>(50,484.00)</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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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



TREASURER  
LACKAWANNA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,772	\$ 30,866.00
Senior citizen	2,354	7,940.00
Lifetime	223	6,350.00
Totals (Note 2)	<u>8,349</u>	45,156.00
Disbursements to Department of Agriculture (Note 3)		<u>(45,156.00)</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 January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER  
LACKAWANNA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

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 2008 and 2009 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 2012 were remitted weekly through an electronic funds transfer program.

TREASURER  
LACKAWANNA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2012 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2009 through 2012 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. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the Commonwealth of \$8.00 which was not paid as of the end of our current examination period.

6. County Officer Serving During Examination Period

Edward Karpovich served as Treasurer during the hunting license period July 1, 2008 to June 30, 2012 and during the fishing and dog license period January 1, 2009 to December 31, 2012.

TREASURER  
LACKAWANNA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2012 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Mr. D. Holbrook Duer  
Assistant Counsel  
Governor's Office of General Counsel  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

The Honorable Edward Karpovich                      Treasurer

The Honorable Gary Dibileo                              Controller

The Honorable Corey O'Brien                              Chairman of the Board of Commissioners

This report is a matter of public record and is available online at <http://www.auditorgen.state.pa.us>. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).