



**TREASURER
WAYNE 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



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Brian T. Field
Treasurer
Wayne County
Honesdale, PA 18431

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Wayne 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 4, 2013

EUGENE A. DEPASQUALE
Auditor General

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TREASURER
WAYNE 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	559	\$ 10,621.00
Junior	40	200.00
Junior combination	39	312.00
Senior	83	996.00
Senior Lifetime Combo	1	100.00
Military	28	28.00
Spring Turkey	1	20.00
Non-resident		
Adult	80	8,000.00
Junior	3	120.00
Junior combination	2	100.00
Archery - Resident and Non-resident	177	2,855.00
Muzzleloaders - Resident and Non-resident	212	2,250.00
Antlerless deer		
Resident	9,711	48,555.00
Non-resident	1,002	25,050.00
Armed forces	27	135.00
Disabled veterans	14	70.00
Furtaker		
Adult resident	30	570.00
Senior resident	4	48.00
Adult non-resident	3	240.00
Migratory - Resident and Non-resident	118	260.00
Bear - Resident and Non-resident	317	5,235.00
Replacements	34	170.00
Totals (Note 2)	<u>12,485</u>	<u>105,935.00</u>
Disbursements to Game Commission (Note 3)		(105,664.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(271.00)</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
WAYNE 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	512	\$ 10,016.40
Junior	28	159.60
Junior combination	41	350.70
Senior	48	609.60
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	34	1,723.80
Senior Lifetime Upgrade Combo	4	202.80
Military	29	53.30
Spring Turkey	12	248.40
Mentored Youth	27	45.90
Non-resident		
Adult	52	5,236.40
Junior	1	40.70
Junior combination	2	101.40
Seven day	1	30.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	176	2,883.20
Muzzleloaders - Resident and Non-resident	189	2,092.30
Antlerless deer		
Resident	7,473	42,613.20
Resident landowners	1	5.70
Non-resident	1,029	26,405.30
Armed forces	28	159.60
Disabled veterans	13	74.10
Elk - Antlered and Antlerless	17	181.90
Bobcat	30	171.00
Furtaker		
Adult resident	27	531.90
Senior resident	2	25.40
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	73	209.10
Bear - Resident and Non-resident	246	4,052.20
DMAP - Resident and Non-resident	16	317.50
Totals (Note 2)	<u>10,127</u>	<u>100,053.30</u>
Disbursements to Game Commission (Note 3)		(99,798.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(255.30)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
WAYNE 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	452	\$ 8,834.40
Junior	21	119.70
Junior combination	36	310.20
Senior	43	546.10
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	15	760.50
Senior Lifetime Upgrade Combo	4	202.80
Military	18	30.60
Reserves	1	1.70
Spring Turkey	16	331.20
Mentored Youth	27	45.90
Non-resident		
Adult	61	6,047.70
Junior combination	2	101.40
Spring Turkey	1	40.70
Archery - Resident and Non-resident	177	2,948.90
Muzzleloaders - Resident and Non-resident	182	2,052.40
Antlerless deer		
Resident	7,242	41,410.50
Resident landowners	1	5.70
Non-resident	979	25,060.30
Armed forces	18	102.60
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	23	246.10
Bobcat	60	342.00
Furtaker		
Adult resident	37	728.90
Senior resident	3	38.10
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	72	209.40
Bear - Resident and Non-resident	236	3,855.20
DMAP - Resident and Non-resident	10	195.50
Totals (Note 2)	<u>9,767</u>	<u>95,649.50</u>
Disbursements to Game Commission (Note 3)		(95,381.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(268.30)</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
WAYNE 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	453	\$ 8,924.10
Junior	21	119.70
Junior combination	41	356.70
Senior	41	520.70
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	30	1,521.00
Senior Lifetime Upgrade Combo	1	50.70
Military	27	45.90
Spring Turkey	9	186.30
Mentored Youth	31	52.70
Non-resident		
Adult	55	5,538.50
Junior	2	81.40
Junior combination	1	50.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	174	2,891.80
Muzzleloaders - Resident and Non-resident	163	1,839.10
Antlerless deer		
Resident	8,548	48,843.30
Non-resident	1,092	28,141.50
Armed forces	25	142.50
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	19	203.30
Bobcat	38	216.60
Furtaker		
Adult resident	28	551.60
Senior resident	2	25.40
Migratory - Resident and Non-resident	76	217.20
Bear - Resident and Non-resident	274	4,501.80
DMAP - Resident and Non-resident	9	191.40
Replacements	53	326.00
Totals (Note 2)	<u>11,247</u>	<u>107,193.70</u>
Disbursements to Game Commission (Note 3)		(106,916.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(277.30)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
WAYNE 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	238	\$ 5,164.60
Replacements	3	17.10
Senior resident	5	53.50
National Guard/Armed Forces	3	5.10
Non-resident	14	723.80
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	43	2,180.10
Lifetime Upgrade Card	28	187.60
Replacements	12	68.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	208	1,809.60
	<hr/>	<hr/>
Totals (Note 2)	<u>561</u>	10,336.70
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(10,336.70)</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 January 1, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER
WAYNE 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	196	\$ 4,253.20
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	5	8.50
Non-resident	5	258.50
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	32	1,622.40
Lifetime Upgrade Card	11	73.70
Replacements	5	28.50
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	178	1,548.60
	<hr/>	<hr/>
Totals (Note 2)	<u>446</u>	7,995.20
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(7,995.20)</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 January 1, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER
WAYNE 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	208	\$ 4,513.60
Senior resident	7	74.90
National Guard/Armed Forces	1	1.70
Non-resident	11	568.70
Replacements	1	5.70
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	28	1,419.60
Lifetime Upgrade Card	2	13.40
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	182	1,583.40
Totals (Note 2)	<u>450</u>	8,299.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,299.00)</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 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
WAYNE 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	179	\$ 3,884.30
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	1	1.70
Non-resident	12	620.40
Tourist		
Three day	2	51.40
Senior lifetime	30	1,521.00
Lifetime Upgrade Card	9	60.30
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>165</u>	<u>1,435.50</u>
Totals (Note 2)	<u><u>412</u></u>	7,711.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,711.40)</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 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
WAYNE 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	5,237	\$ 29,573.00
Senior citizen	1,745	6,139.00
Lifetime	336	9,990.00
Totals (Note 2)	<u>7,318</u>	45,702.00
Disbursements to Department of Agriculture (Note 3)		<u>(45,702.00)</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
 WAYNE 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	4,907	\$ 27,885.00
Senior citizen	1,758	6,236.00
Lifetime	304	9,090.00
Totals (Note 2)	<u>6,969</u>	<u>43,211.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(43,211.00)</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
 WAYNE 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	4,576	\$ 26,030.00
Senior citizen	1,682	5,962.00
Lifetime	307	8,990.00
Totals (Note 2)	<u>6,565</u>	40,982.00
Disbursements to Department of Agriculture (Note 3)		<u>(40,982.00)</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
 WAYNE 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	3,922	\$ 22,170.00
Senior citizen	1,652	5,908.00
Lifetime	307	9,000.00
Totals (Note 2)	<u>5,881</u>	<u>37,078.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(37,078.00)</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
WAYNE 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 the 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
WAYNE 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 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

Brian T. Field 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
WAYNE 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 Brian T. Field

Treasurer

The Honorable Brian W. Smith

Chairperson 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.