

ATTESTATION ENGAGEMENT

Treasurer

Wyoming County, Pennsylvania

For the Period

Hunting - July 1, 2011 to June 30, 2016

Fishing and Dog - January 1, 2012 to
December 31, 2016

April 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Patricia J. Mead
Treasurer
Wyoming County
Tunkhannock, PA 18657

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Wyoming 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). The county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Treasurer, Wyoming County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

March 1, 2018

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TREASURER
WYOMING 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	117	\$ 2,332.90
Junior	2	11.40
Junior combination	7	60.90
Senior	12	152.40
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	1	50.70
Military	17	28.90
Reserves	8	13.60
Spring Turkey	4	112.80
Mentored Youth	9	15.30
Adult	8	805.60
Archery - Resident and Non-resident	71	1,154.70
Muzzleloaders - Resident and Non-resident	45	481.50
Resident	5,769	32,883.30
Resident landowners	7	39.90
Non-resident	172	4,420.40
Armed forces	27	153.90
Disabled veterans	13	74.10
Elk - Antlered and Antlerless	6	64.20
Bobcat	17	96.90
Adult resident	14	275.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	58	930.60
DMAP - Resident and Non-resident	1	9.70
Replacements	22	125.40
Totals (Note 2)	<u>6,435</u>	<u>44,772.50</u>
Disbursements to Game Commission (Note 3)		(44,695.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(77.30)</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
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	108	\$ 2,127.60
Junior	3	17.10
Junior combination	8	69.60
Senior	13	165.10
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	4	202.80
Military	19	32.30
Reserves	5	8.50
Spring Turkey	6	124.20
Mentored Youth	6	10.20
Adult	8	805.60
Archery - Resident and Non-resident	72	1,190.40
Muzzleloaders - Resident and Non-resident	48	513.60
Resident	6,042	34,439.40
Resident landowners	6	34.20
Non-resident	203	5,217.10
Armed forces	26	148.20
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	6	64.20
Bobcat	13	74.10
Adult resident	12	236.40
Senior resident	2	25.40
Migratory - Resident and Non-resident	19	51.30
Bear - Resident and Non-resident	57	894.90
Replacements	21	119.70
Totals (Note 2)	<u>6,718</u>	<u>46,919.60</u>
Disbursements to Game Commission (Note 3)		(46,843.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.30)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	96	\$ 1,891.20
Junior	3	17.10
Landowner	1	3.70
Junior combination	5	43.50
Senior	10	127.00
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	3	152.10
Military	15	25.50
Reserves	9	15.30
Spring Turkey	4	82.80
Mentored Youth	8	13.60
Adult	8	805.60
Spring Turkey	1	40.70
Archery - Resident and Non-resident	67	1,101.90
Muzzleloaders - Resident and Non-resident	38	446.60
Resident	5,607	31,959.90
Resident landowners	5	28.50
Non-resident	166	4,286.20
Armed forces	33	188.10
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	4	42.80
Bobcat	8	45.60
Fisher	1	5.70
Adult resident	9	177.30
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	55	863.50
Replacements	18	102.60
Totals (Note 2)	<u>6,211</u>	<u>43,181.70</u>
Disbursements to Game Commission (Note 3)		(43,107.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(74.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	82	\$ 1,615.40
Junior	2	11.40
Junior combination	6	52.20
Senior	8	101.60
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	3	152.10
Senior Lifetime Upgrade Combo	2	101.40
Military	22	37.40
Spring Turkey	1	20.70
Mentored Youth	5	8.50
Adult	9	906.30
Archery - Resident and Non-resident	60	982.00
Muzzleloaders - Resident and Non-resident	36	425.20
Resident	4,941	28,163.70
Resident landowners	9	51.30
Non-resident	125	3,212.50
Armed forces	20	114.00
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	7	74.90
Bobcat	13	74.10
Fisher	2	11.40
Adult resident	8	157.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	17	45.90
Bear - Resident and Non-resident	58	910.60
DMAP - Resident and Non-resident	4	38.80
Replacements	16	91.20
Totals (Note 2)	<u>5,467</u>	<u>37,619.90</u>
Disbursements to Game Commission (Note 3)		(37,541.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(78.00)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	65	\$ 1,280.50
Junior	1	5.70
Junior combination	6	52.20
Senior	8	101.60
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	1	50.70
Military	19	32.30
Mentored Youth	4	6.80
Adult	8	805.60
Archery - Resident and Non-resident	51	850.70
Muzzleloaders - Resident and Non-resident	34	403.80
Resident	5,508	31,395.60
Resident landowners	11	62.70
Non-resident	153	3,932.10
Armed forces	19	108.30
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	8	85.60
Bobcat	10	57.00
Fisher	2	11.40
Adult resident	5	98.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	13	35.10
Bear - Resident and Non-resident	49	769.30
DMAP - Resident and Non-resident	2	19.40
Replacements	22	125.40
Totals (Note 2)	<u>6,015</u>	<u>40,768.50</u>
Disbursements to Game Commission (Note 3)		(40,695.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(73.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
WYOMING 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	27	\$ 585.90
Replacements	1	5.70
Senior resident	1	10.70
National Guard/Armed Forces	6	10.20
Non-resident	1	51.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	4	26.80
Replacements	2	5.70
Trout/Salmon Stamp	26	226.20
	<hr/>	<hr/>
Totals (Note 2)	79	1,480.60
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(1,480.60)
		<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, 2012 to December 31, 2012		\$ -
		<hr/> <hr/>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	21	\$ 455.70
5 Year Resident	1	105.70
National Guard/Armed Forces	5	8.50
Three day	1	25.70
Senior lifetime	10	507.00
Lifetime Upgrade Card	5	38.50
Replacements	6	17.10
Trout/Salmon Stamp	30	261.00
	<hr/>	<hr/>
Totals (Note 2)	<u>79</u>	1,419.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,419.20)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	20	\$ 434.00
Senior resident	1	10.70
National Guard/Armed Forces	5	8.50
Reduced Disabled Veterans	1	1.70
Senior lifetime	5	253.50
Lifetime Upgrade Card	1	10.70
Replacements	2	5.70
Trout/Salmon Stamp	28	243.60
	<hr/>	<hr/>
Totals (Note 2)	<u>63</u>	968.40
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (968.40)
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, 2014 to December 31, 2014		<hr/> <u>\$ -</u>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	21	\$ 434.70
Senior resident	1	9.70
National Guard/Armed Forces	6	10.20
Senior lifetime	5	253.50
Replacements	1	5.70
Trout/Salmon Stamp	17	147.90
1 Year Trout/Salmon	4	34.80
Annual Fishing Button	10	45.00
	<hr/>	<hr/>
Totals (Note 2)	<u>65</u>	941.50
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(941.50)</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, 2015 to December 31, 2015		<hr/> <u>\$ -</u>

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

TREASURER
WYOMING COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	22	\$ 478.00
3 Year Resident	2	127.40
5 Year Resident	1	105.70
Senior resident	1	10.90
National Guard/Armed Forces	6	10.80
Reduced Disabled Veterans	2	3.40
Seven day	1	33.90
Senior lifetime	4	202.80
Lifetime Upgrade Card	1	10.70
Replacements	1	5.90
Donations for the Fish and Boat Commission	1	5.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	16	139.20
1 Year Trout/Salmon	5	43.50
3 Year Trout/Salmon	2	49.40
Annual Fishing Button	8	32.00
	<hr/>	<hr/>
Totals (Note 2)	<u>74</u>	1,273.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,273.30)</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, 2016 to December 31, 2016		<hr/> <u>\$ -</u>

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

TREASURER
 WYOMING 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	2,886	\$ 16,402.00
Senior citizen	1,109	4,041.00
Lifetime	<u>113</u>	<u>3,290.00</u>
Totals (Note 2)	<u>4,108</u>	23,733.00
Disbursements to Department of Agriculture (Note 3)		<u>(23,733.00)</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
WYOMING COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,922	\$ 16,648.00
Senior citizen	1,128	4,052.00
Lifetime	118	3,350.00
Totals (Note 2)	<u>4,168</u>	24,050.00
Disbursements to Department of Agriculture (Note 3)		<u>(24,050.00)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
 WYOMING COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,630	\$ 14,928.00
Senior citizen	1,104	3,972.00
Lifetime	123	3,660.00
Totals (Note 2)	<u>3,857</u>	22,560.00
Disbursements to Department of Agriculture (Note 3)		<u>(22,560.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 WYOMING COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,454	\$ 13,960.00
Senior citizen	1,014	3,642.00
Lifetime	129	3,780.00
Totals (Note 2)	<u>3,597</u>	21,382.00
Disbursements to Department of Agriculture (Note 3)		<u>(21,382.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,234	\$ 12,736.00
Senior citizen	1,042	3,708.00
Lifetime	161	4,830.00
Totals (Note 2)	<u>3,437</u>	21,274.00
Disbursements to Department of Agriculture (Note 3)		<u>(21,274.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
WYOMING COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2016

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 hunting licenses, sold electronically, for license years 2011 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2012 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2012 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
WYOMING COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2016

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 Officers Serving During Examination Period

Darlene Marshall served as Treasurer during the hunting license period July 1, 2011 to December 31, 2013 and during the fishing and dog license period January 1, 2012 to December 31, 2013.

Patricia J. Mead served as Treasurer during the hunting license period January 1, 2014 to June 30, 2016 and during the fishing and dog license period January 1, 2014 to December 31, 2016.

TREASURER
WYOMING COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Tracee Gotwalt
Director
Division of Budget and Finance
Administrative Services

Ms. Linda Hansen
Administrative Officer I
Bureau of Dog Law
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Patricia J. Mead
Treasurer

The Honorable Thomas S. Henry
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.