



TREASURER

ARMSTRONG COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2008 TO DECEMBER 31, 2010

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, 2008.....	8
License Period Ending December 31, 2009.....	9
License Period Ending December 31, 2010.....	10
Dog License Sales:	
License Period Ending December 31, 2008.....	11
License Period Ending December 31, 2009.....	12
License Period Ending December 31, 2010.....	13
Notes To The Statements Of Receipts And Disbursements	14
Report Distribution	17



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

**JACK WAGNER
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Sondra L. Mervis
Treasurer
Armstrong County
Kittanning, PA 16201

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

January 19, 2012

JACK WAGNER
Auditor General



TREASURER
 ARMSTRONG 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	183	\$ 3,477.00
Junior	29	145.00
Junior combination	7	56.00
Senior	21	252.00
Military	36	36.00
Non-resident		
Adult	13	1,300.00
Seven day	1	30.00
Archery - Resident and Non-resident	77	1,165.00
Muzzleloaders - Resident and Non-resident	88	900.00
Antlerless deer		
Resident	14,425	72,125.00
Resident landowners	39	195.00
Non-resident	539	13,475.00
Armed forces	43	215.00
Disabled veterans	24	120.00
Furtaker		
Adult resident	9	171.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	40	83.00
Bear - Resident and Non-resident	80	1,240.00
Replacements	38	190.00
Totals (Note 2)	<u>15,693</u>	<u>95,187.00</u>
Disbursements to Game Commission (Note 3)		(94,957.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(230.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008		<u>\$ -</u>

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

TREASURER
 ARMSTRONG 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	172	\$ 3,268.00
Junior	14	70.00
Junior combination	12	96.00
Senior	20	240.00
Military	37	37.00
Non-resident		
Adult	13	1,300.00
Junior	1	40.00
Seven day	1	30.00
Archery - Resident and Non-resident	82	1,270.00
Muzzleloaders - Resident and Non-resident	87	900.00
Antlerless deer		
Resident	14,343	71,715.00
Resident landowners	39	195.00
Non-resident	575	14,375.00
Armed forces	44	220.00
Disabled veterans	18	90.00
Furtaker		
Adult resident	12	228.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	36	72.00
Bear - Resident and Non-resident	84	1,280.00
Replacements	35	175.00
Donations for the Game Commission		5.00
Totals (Note 2)	<u>15,626</u>	<u>95,618.00</u>
Disbursements to Game Commission (Note 3)		(95,397.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(221.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2009		<u>\$ -</u>

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

TREASURER
 ARMSTRONG 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	230	\$ 4,545.00
Junior	14	79.80
Landowner	2	7.40
Junior combination	17	147.90
Senior	15	190.50
Senior Lifetime Combo	23	2,316.10
Senior Lifetime Hunting	18	912.60
Senior Lifetime Upgrade Combo	3	152.10
Military	51	86.70
Reserves	1	1.70
Spring Turkey	16	331.20
Mentored Youth	18	30.60
Non-resident		
Adult	6	604.20
Junior	2	81.40
Seven day	1	30.70
Archery - Resident and Non-resident	109	1,731.30
Muzzleloaders - Resident and Non-resident	99	1,074.30
Antlerless deer		
Resident	15,805	90,088.50
Resident landowners	38	216.60
Non-resident	288	7,401.60
Non-resident landowners	3	77.10
Armed forces	58	330.60
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	22	235.40
Bobcat	4	22.80
Furtaker		
Adult resident	18	354.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	36	97.20
Bear - Resident and Non-resident	113	1,794.10
DMAP - Resident and Non-resident	7	67.90
Replacements	67	373.90
Totals (Note 2)	<u>17,116</u>	<u>113,573.20</u>
Disbursements to Game Commission (Note 3)		(113,335.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(238.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2010		<u>\$ -</u>

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

TREASURER
 ARMSTRONG 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	89	\$ 1,919.40
Senior resident	4	42.80
National Guard/Armed Forces	7	11.90
Tourist		
Seven day	1	33.70
Senior lifetime	75	3,789.20
Lifetime Upgrade Card	87	481.90
Replacements	10	57.00
Lake Erie Stamp	8	68.90
Lake Erie And Trout/Salmon Combo Stamp	88	1,276.10
Trout/Salmon Stamp	67	575.90
Totals (Note 2)	436	8,256.80
Disbursements to Fish and Boat Commission (Note 3)		(8,256.80)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		\$ -

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

TREASURER
 ARMSTRONG 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	88	\$ 1,909.60
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	6	10.20
Tourist		
Three day	1	25.70
Seven day	2	67.40
Senior lifetime	58	2,940.60
Lifetime Upgrade Card	54	361.80
Replacements	7	39.90
Donations for the Fish and Boat Commission		0.90
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	72	1,058.40
Trout/Salmon Stamp	52	452.40
	<hr/>	<hr/>
Totals (Note 2)	<u>349</u>	6,948.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,948.20)</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 ending December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	108	\$ 2,343.60
Senior resident	3	32.10
One day resident	3	32.10
National Guard/Armed Forces	11	18.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	39	261.30
Replacements	13	74.10
Lake Erie Stamp	8	69.60
Lake Erie And Trout/Salmon Combo Stamp	65	955.50
Trout/Salmon Stamp	64	556.80
Totals (Note 2)	<u>343</u>	5,814.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,814.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2010		<u>\$ -</u>

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

TREASURER
 ARMSTRONG 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	7,563	\$ 44,561.00
Senior citizen	2,400	9,248.00
Lifetime	260	8,070.00
Totals (Note 2)	<u>10,223</u>	61,879.00
Disbursements to Department of Agriculture (Note 3)		<u>(61,879.00)</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
 ARMSTRONG 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	8,924	\$ 52,252.00
Senior citizen	2,905	11,189.00
Lifetime	<u>318</u>	<u>9,480.00</u>
Totals (Note 2)	<u><u>12,147</u></u>	72,921.00
Disbursements to Department of Agriculture (Note 3)		<u>(72,921.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,776	\$ 57,380.00
Senior citizen	3,315	12,831.00
Lifetime	<u>329</u>	<u>10,060.00</u>
Totals (Note 2)	<u><u>13,420</u></u>	80,271.00
Disbursements to Department of Agriculture (Note 3)		<u>(80,271.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER
ARMSTRONG 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, 2008 TO DECEMBER 31, 2010

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
ARMSTRONG 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, 2008 TO DECEMBER 31, 2010

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses were remitted weekly through an electronic funds transfer program.

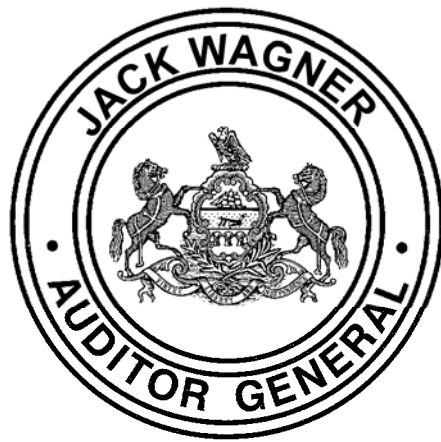
The proceeds from the sale of dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. County Officer Serving During Examination Period

Sondra L. Mervis 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, 2008 to December 31, 2010.



TREASURER
ARMSTRONG 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, 2008 TO DECEMBER 31, 2010

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 Sondra L. Mervis	Treasurer
The Honorable Myra Miller	Controller
The Honorable Patricia L. Kirkpatrick	Chairperson of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.