

### TREASURER

### **BUTLER COUNTY**

### EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2005 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2008

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#### **Independent Auditor's Report**

The Honorable Diane R. Marburger Treasurer Butler County Butler, PA 16003

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

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.

#### <u>Independent Auditor's Report (Continued)</u>

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.

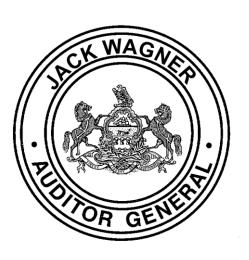
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### <u>Independent Auditor's Report (Continued)</u>

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.

October 19, 2009

JACK WAGNER Auditor General



# TREASURER BUTLER COUNTY HUNTING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	Licenses Sold	icense Value	mount Due Game commission
Resident			
Adult	284	\$ 19.00	\$ 5,396.00
Junior	34	5.00	170.00
Junior combination	35	8.00	280.00
Senior	41	12.00	492.00
Replacements	20	5.00	100.00
Military	75	1.00	75.00
Non-resident			
Adult	20	100.00	2,000.00
Junior	8	40.00	320.00
Junior combination	3	50.00	150.00
Seven day	5	30.00	150.00
Archery			
Resident	149	15.00	2,235.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	144	10.00	1,440.00
Replacements	3	5.00	15.00
Antlerless deer			
Resident	18,072	5.00	90,360.00
Resident landowners	38	5.00	190.00
Non-resident	778	25.00	19,450.00
Armed forces	78	5.00	390.00
Disabled veterans	29	5.00	145.00
Replacements	28	5.00	140.00
Furtaker			
Adult resident	16	19.00	304.00
Senior resident	3	12.00	36.00
Migratory			
Resident	86	2.00	172.00
Non-resident	1	5.00	5.00
Bear			
Resident	106	15.00	1,590.00
Non-resident	5	35.00	175.00
Totals (Note 2)	20,063		125,790.00
Disbursements to Game Commission (Note 3)			(125,573.00)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			 (218.00)
Balance due Game Commission (County)			
			(1.00)
per settled reports (Note 4)			(1.00)
Examination adjustments			 
Adjusted balance due Game Commission (County)			
for the license period ending June 30, 2006			\$ (1.00)
1 0			 ( /

# TREASURER BUTLER COUNTY HUNTING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	Licenses Sold	cense /alue		mount Due Game ommission
Resident				
Adult	265	\$ 19.00	\$	5,035.00
Junior	25	5.00		125.00
Junior combination	29	8.00		232.00
Senior	26	12.00		312.00
Replacements	15	5.00		75.00
Military	70	1.00		70.00
Non-resident				
Adult	20	100.00		2,000.00
Junior combination	1	50.00		50.00
Seven day	3	30.00		90.00
Replacements	1	5.00		5.00
Archery				
Resident	129	15.00		1,935.00
Non-resident	3	25.00		75.00
Replacements	1	5.00		5.00
Muzzleloaders				
Resident	132	10.00		1,320.00
Non-resident	1	20.00		20.00
Replacements	3	5.00		15.00
Antlerless deer				
Resident	18,564	5.00		92,820.00
Resident landowners	34	5.00		170.00
Non-resident	636	25.00		15,900.00
Armed forces	64	5.00		320.00
Disabled veterans	29	5.00		145.00
Replacements	24	5.00		120.00
Furtaker				
Adult resident	21	19.00		399.00
Senior resident	1	12.00		12.00
Replacements	1	5.00		5.00
Migratory				
Resident	82	2.00		164.00
Bear				
Resident	100	15.00		1,500.00
Replacements	2	5.00		10.00
Totals (Note 2)	20,282			122,929.00
Disbursements to Game Commission (Note 3)				(122,723.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals				(206.00)
Balance due Game Commission (County) per settled reports (Note 4)				-
Examination adjustments				
Adjusted balance due Game Commission (County)				
			•	
for the license period ending June 30, 2007			\$	

# TREASURER BUTLER COUNTY HUNTING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING JUNE 30, 2008

License Type	Licenses Sold		cense /alue		mount Due Game ommission
Resident					
Adult	269	\$	19.00	\$	5,111.00
Junior	30	Ψ	5.00	Ψ	150.00
Junior combination	21		8.00		168.00
Senior	21		12.00		252.00
Replacements	15		5.00		75.00
Military	89		1.00		89.00
Non-resident	0)		1.00		07.00
Adult	13		100.00		1,300.00
Junior	2		40.00		80.00
Seven day	5		30.00		150.00
Archery					
Resident	142		15.00		2,130.00
Non-resident	1		25.00		25.00
Replacements	2		5.00		10.00
Muzzleloaders					
Resident	128		10.00		1,280.00
Non-resident	1		20.00		20.00
Replacements	2		5.00		10.00
Antlerless deer					
Resident	18,671		5.00		93,355.00
Resident landowners	33		5.00		165.00
Non-resident	604		25.00		15,100.00
Armed forces	81		5.00		405.00
Disabled veterans	28		5.00		140.00
Replacements	24		5.00		120.00
Furtaker					
Adult resident	17		19.00		323.00
Replacements	1		5.00		5.00
Migratory					
Resident	78		2.00		156.00
Non-resident	1		5.00		5.00
Bear	100		15.00		1 520 00
Resident	102		15.00		1,530.00
Non-resident	3 3		35.00		105.00
Replacements	3		5.00		15.00
Totals (Note 2)	20,387				122,274.00
Disbursements to Game Commission (Note 3)					(122,062.00)
Credits taken for licenses issued for Disabled Veterans and					
Senior Lifetime Hunt renewals					(212.00)
Schol Elictine Hunt Telewais				-	(212.00)
Balance due Game Commission (County)					
per settled reports (Note 4)					-
Examination adjustments					
Adjusted balance due Game Commission (County)					
for the license period ending June 30, 2008				\$	

# TREASURER BUTLER COUNTY FISHING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2006

			ount Due
	Licenses		and Boat
<u>License Type</u>	Sold	Co	mmission
Resident	97	\$	2,037.00
Replacements	1	Ψ	4.25
1			
Senior resident	4		40.00
National Guard/Armed Forces	8		8.00
Non-resident	2		102.00
Tourist	2		102.00
One day	1		25.00
Senior lifetime	235		11,750.00
Replacements	18		76.50
			12 - 00
Lake Erie Stamp	17		136.00
Lake Erie And Trout/Salmon Combo Stamp	160		2,240.00
Zano Zano rama rama zamion comos zamio	100		_,
Trout/Salmon Stamp	116		928.00
	<del></del>		
Totals (Note 2)	659		17,346.75
Disbursements to Fish and Boat Commission (Note	3)		(17,346.75)
Balance due Fish and Boat Commission (County)			
per settled reports (Note 4)			-
Examination adjustments			_
Adjusted balance due Fish and Boat Commission (Commission (Commiss	County)		
for the license period ending December 31, 2006		\$	

# TREASURER BUTLER COUNTY FISHING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2007

			ount Due
T	Licenses		and Boat
<u>License Type</u>	Sold	Co	mmission
Resident	97	\$	2,037.00
Senior resident	2		20.00
National Guard/Armed Forces	9		9.00
Non-resident	1		51.00
Tourist One day	2		50.00
Three day	1		25.00
•			
Senior lifetime	243		12,150.00
Lifetime Upgrade Card	133		665.00
Replacements	24		102.00
Lake Erie Stamp	17		136.00
Lake Erie And Trout/Salmon Combo Stamp	201		2,814.00
Trout/Salmon Stamp	109		872.00
Totals (Note 2)	839		18,931.00
Disbursements to Fish and Boat Commission (Note	3)		(18,931.00)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Examination adjustments			
Adjusted balance due Fish and Boat Commission (Commission the license period ending December 31, 2007)	County)	\$	

# TREASURER BUTLER COUNTY FISHING LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2008

	Licenses	Amount Due Fish and Boat
<u>License Type</u>	Sold	Commission
Resident	86	\$ 1,845.20
Replacements	3	17.10
Senior resident	5	53.50
National Guard/Armed Forces	23	39.10
Non-resident	1	51.00
Tourist		
Seven day	2	67.40
Senior lifetime	136	6,875.60
Lifetime Upgrade Card	163	908.40
Replacements	19	106.85
Lake Erie Stamp	21	177.80
Lake Erie And Trout/Salmon Combo Stamp	145	2,105.60
Trout/Salmon Stamp	60	513.60
Totals (Note 2)	664	12,761.15
Disbursements to Fish and Boat Commission (Note 3	3)	(12,761.15)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Fish and Boat Commission (Cofor the license period ending December 31, 2008)	ounty)	\$ -
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# TREASURER BUTLER COUNTY DOG LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2006

		Amount Due
	Licenses	Department of
<u>License Type</u>	Sold	Agriculture
Individual	23,501	\$ 132,153.00
Senior citizen	4,467	16,241.00
Lifetime	231	7,260.00
Totals (Note 2)	28,199	155,654.00
Disbursements to Department of Agriculture (Note 3)		(155,654.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period		¢
ending December 31, 2006		<u>\$ -                                   </u>

# TREASURER BUTLER COUNTY DOG LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2007

		Amount Due
	Licenses	Department of
<u>License Type</u>	Sold	Agriculture
Individual	22,966	\$ 128,782.00
Senior citizen	4,436	16,000.00
Lifetime	313	9,890.00
Totals (Note 2)	27,715	154,672.00
Disbursements to Department of Agriculture (Note 3)		(154,672.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		<u></u> \$

# TREASURER BUTLER COUNTY DOG LICENSE SALES STATEMENT OF RECEIPTS AND DISBURSEMENTS LICENSE PERIOD ENDING DECEMBER 31, 2008

		Amount Due
	Licenses	Department of
<u>License Type</u>	Sold	Agriculture
Individual	22,870	\$ 128,026.00
Senior citizen	4,598	16,444.00
Lifetime	386	11,860.00
Totals (Note 2)	27,854	156,330.00
Disbursements to Department of Agriculture (Note 3)		(156,330.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		\$ -

#### TREASURER BUTLER COUNTY

### NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

### 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>	Licensing Agency	<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 and dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

The proceeds from the sale of paper fishing licenses for the license years 2006 through 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 and 2008 were remitted weekly through an electronic funds transfer program.

### TREASURER BUTLER COUNTY

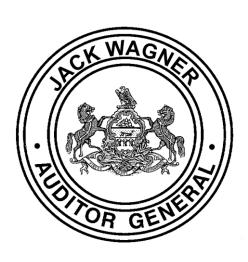
### NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

### 4. <u>Balance Due Licensing Agency (County) Per Settled Reports</u>

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

### 5. County Officer Serving During Examination Period

Diane R. Marburger served as Treasurer during the hunting license period July 1, 2005 to June 30, 2008 and during the fishing and dog license period January 1, 2006 to December 31, 2008.



### TREASURER BUTLER COUNTY

#### REPORT DISTRIBUTION

FOR THE HUNTING LICENSE PERIOD JULY 1, 2005 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2008

This report was initially distributed to:

The Honorable Russell C. Redding Secretary Department of Agriculture

Ms. Mary DeLutis
Comptroller
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe Executive Director Pennsylvania Game Commission

Treasurer
Butler County
P.O. Box 1208
Butler, PA 16003

The Honorable Diane R. Marburger Treasurer

The Honorable John R. McMillin, Jr. Controller

The Honorable A. Dale Pinkerton 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.