



TREASURER

LEBANON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2006

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Independent Auditor's Report

The Honorable Sallie A. Neuin
Treasurer
Lebanon County
Lebanon, PA 17042

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Lebanon 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 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 the Statements or on compliance and other matters; accordingly, we express no such opinions. The results of our examination disclosed no 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.

May 13, 2008

JACK WAGNER
Auditor General

TREASURER
LEBANON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|----------------------|-----------------------------------|
| Resident | | | |
| Adult | 151 | \$ 19.00 | \$ 2,869.00 |
| Junior | 9 | 5.00 | 45.00 |
| Junior combination | 9 | 8.00 | 72.00 |
| Senior | 41 | 12.00 | 492.00 |
| Replacements | 6 | 5.00 | 30.00 |
| Non-resident | | | |
| Adult | 3 | 100.00 | 300.00 |
| Junior | 1 | 40.00 | 40.00 |
| Junior combination | 1 | 50.00 | 50.00 |
| Seven day | 2 | 30.00 | 60.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Archery | | | |
| Resident | 82 | 15.00 | 1,230.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Muzzleloaders | | | |
| Resident | 75 | 10.00 | 750.00 |
| Non-resident | 1 | 20.00 | 20.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Antlerless deer | | | |
| Resident | 7,538 | 5.00 | 37,690.00 |
| Resident landowners | 2 | 5.00 | 10.00 |
| Non-resident landowners | 97 | 25.00 | 2,425.00 |
| Armed forces | 30 | 5.00 | 150.00 |
| Disabled veterans | 9 | 5.00 | 45.00 |
| Replacements | 7 | 5.00 | 35.00 |
| Furtaker | | | |
| Adult resident | 14 | 19.00 | 266.00 |
| Migratory | | | |
| Resident | 70 | 2.00 | 140.00 |
| Non-resident | 3 | 5.00 | 15.00 |
| Bear | | | |
| Resident | 79 | 15.00 | 1,185.00 |
| Non-resident | 1 | 35.00 | 35.00 |
| Totals (Note 2) | <u>8,235</u> | | <u>47,974.00</u> |
| Disbursements to Game Commission (Note 3) | | | (47,782.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | <u>(154.00)</u> |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 38.00 |
| Examination adjustments | | | <u>(30.00)</u> |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2004 | | | <u>\$ 8.00</u> |

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

TREASURER
LEBANON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2005

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|----------------------|-----------------------------------|
| Resident | | | |
| Adult | 136 | \$ 19.00 | \$ 2,584.00 |
| Junior | 13 | 5.00 | 65.00 |
| Junior combination | 5 | 8.00 | 40.00 |
| Senior | 26 | 12.00 | 312.00 |
| Replacements | 7 | 5.00 | 35.00 |
| Military | 14 | 1.00 | 14.00 |
| Non-resident | | | |
| Adult | 2 | 100.00 | 200.00 |
| Junior | 1 | 40.00 | 40.00 |
| Junior combination | 1 | 50.00 | 50.00 |
| Seven day | 3 | 30.00 | 90.00 |
| Archery | | | |
| Resident | 84 | 15.00 | 1,260.00 |
| Replacements | 3 | 5.00 | 15.00 |
| Muzzleloaders | | | |
| Resident | 75 | 10.00 | 750.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Antlerless deer | | | |
| Resident | 8,202 | 5.00 | 41,010.00 |
| Resident landowners | 1 | 5.00 | 5.00 |
| Non-resident landowners | 28 | 25.00 | 700.00 |
| Armed forces | 45 | 5.00 | 225.00 |
| Disabled veterans | 11 | 5.00 | 55.00 |
| Replacements | 13 | 5.00 | 65.00 |
| Furtaker | | | |
| Adult resident | 14 | 19.00 | 266.00 |
| Senior resident | 1 | 12.00 | 12.00 |
| Migratory | | | |
| Resident | 61 | 2.00 | 122.00 |
| Non-resident | 2 | 5.00 | 10.00 |
| Bear | | | |
| Resident | 74 | 15.00 | 1,110.00 |
| Non-resident | 2 | 35.00 | 70.00 |
| Totals (Note 2) | <u>8,825</u> | | <u>49,110.00</u> |
| Disbursements to Game Commission (Note 3) | | | (48,941.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | <u>(164.00)</u> |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 5.00 |
| Examination adjustments | | | <u> </u> |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2005 | | | <u>\$ 5.00</u> |

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

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

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|----------------------|-----------------------------------|
| Resident | | | |
| Adult | 118 | \$ 19.00 | \$ 2,242.00 |
| Junior | 6 | 5.00 | 30.00 |
| Junior combination | 1 | 8.00 | 8.00 |
| Senior | 24 | 12.00 | 288.00 |
| Replacements | 7 | 5.00 | 35.00 |
| Military | 32 | 1.00 | 32.00 |
| Non-resident | | | |
| Adult | 4 | 100.00 | 400.00 |
| Junior | 2 | 40.00 | 80.00 |
| Seven day | 1 | 30.00 | 30.00 |
| Archery | | | |
| Resident | 80 | 15.00 | 1,200.00 |
| Replacements | 1 | 5.00 | 5.00 |
| Muzzleloaders | | | |
| Resident | 72 | 10.00 | 720.00 |
| Replacements | 2 | 5.00 | 10.00 |
| Antlerless deer | | | |
| Resident | 7,238 | 5.00 | 36,190.00 |
| Non-resident landowners | 53 | 25.00 | 1,325.00 |
| Armed forces | 56 | 5.00 | 280.00 |
| Disabled veterans | 14 | 5.00 | 70.00 |
| Replacements | 13 | 5.00 | 65.00 |
| Furtaker | | | |
| Adult resident | 10 | 19.00 | 190.00 |
| Senior resident | 1 | 12.00 | 12.00 |
| Adult non-resident | 1 | 80.00 | 80.00 |
| Migratory | | | |
| Resident | 66 | 2.00 | 132.00 |
| Bear | | | |
| Resident | 87 | 15.00 | 1,305.00 |
| Totals (Note 2) | <u>7,889</u> | | <u>44,729.00</u> |
| Disbursements to Game Commission (Note 3) | | | (44,567.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | <u>(172.00)</u> |
| Balance due Game Commission (County) per settled reports (Note 4) | | | (10.00) |
| Examination adjustments | | | <u>10.00</u> |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2006 | | | <u>\$ -</u> |

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

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

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|----------------------|-----------------------------------|
| Resident | | | |
| Adult | 111 | \$ 19.00 | \$ 2,109.00 |
| Junior | 9 | 5.00 | 45.00 |
| Junior combination | 1 | 8.00 | 8.00 |
| Senior | 18 | 12.00 | 216.00 |
| Military | 28 | 1.00 | 28.00 |
| Non-resident | | | |
| Adult | 2 | 100.00 | 200.00 |
| Junior | 2 | 40.00 | 80.00 |
| Seven day | 2 | 30.00 | 60.00 |
| Archery | | | |
| Resident | 77 | 15.00 | 1,155.00 |
| Muzzleloaders | | | |
| Resident | 64 | 10.00 | 640.00 |
| Antlerless deer | | | |
| Resident | 6,978 | 5.00 | 34,890.00 |
| Non-resident landowners | 45 | 25.00 | 1,125.00 |
| Armed forces | 56 | 5.00 | 280.00 |
| Disabled veterans | 12 | 5.00 | 60.00 |
| Replacements | 12 | 5.00 | 60.00 |
| Furtaker | | | |
| Adult resident | 10 | 19.00 | 190.00 |
| Senior resident | 1 | 12.00 | 12.00 |
| Migratory | | | |
| Resident | 60 | 2.00 | 120.00 |
| Bear | | | |
| Resident | 79 | 15.00 | 1,185.00 |
| Non-resident | 2 | 35.00 | 70.00 |
| Totals (Note 2) | <u>7,569</u> | | <u>42,533.00</u> |
| Disbursements to Game Commission (Note 3) | | | (42,351.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | | <u>(176.00)</u> |
| Balance due Game Commission (County) per settled reports (Note 4) | | | 6.00 |
| Examination adjustments | | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period ending June 30, 2007 | | | <u>\$ 6.00</u> |

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

TREASURER
LEBANON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

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

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--------------------------|--|
| Resident | 74 | \$ 16.25 | \$ 1,202.50 |
| Senior resident | 3 | 3.25 | 9.75 |
| Non-resident | 1 | 34.25 | 34.25 |
| Tourist | | | |
| Three day | 2 | 14.25 | 28.50 |
| Seven day | 1 | 29.25 | 29.25 |
| Senior lifetime | 145 | 15.25 | 2,211.25 |
| Replacements | 12 | 4.25 | 51.00 |
| Trout/Salmon Stamp | 208 | 5.00 | 1,040.00 |
| Totals (Note 2) | <u>446</u> | | 4,606.50 |
| Disbursements to Fish and Boat Commission (Note 3) | | | <u>(4,606.50)</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 ending December 31, 2004 | | | <u>\$ -</u> |

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

TREASURER
LEBANON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--------------------------|--|
| Resident | 55 | \$ 21.00 | \$ 1,155.00 |
| Replacements | 2 | 4.25 | 8.50 |
| Senior resident | 9 | 10.00 | 90.00 |
| Replacements | 1 | 4.25 | 4.25 |
| One day resident | 1 | 10.00 | 10.00 |
| Non-resident | 1 | 51.00 | 51.00 |
| Senior lifetime | 71 | 50.00 | 3,550.00 |
| Replacements | 8 | 4.25 | 34.00 |
| Lake Erie Stamp | 2 | 8.00 | 16.00 |
| Lake Erie And Trout/Salmon Combo Stamp | 8 | 14.00 | 112.00 |
| Trout/Salmon Stamp | 114 | 8.00 | 912.00 |
| Totals (Note 2) | <u>272</u> | | 5,942.75 |
| Disbursements to Fish and Boat Commission (Note 3) | | | <u>(5,942.75)</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, 2005 | | | <u>\$ -</u> |

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

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

| <u>License Type</u> | <u>Licenses Sold</u> | <u>License Value</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|----------------------|----------------------|--|
| Resident | 65 | \$ 21.00 | \$ 1,365.00 |
| Senior resident | 7 | 10.00 | 70.00 |
| National Guard/Armed Forces | 24 | 1.00 | 24.00 |
| Non-resident | 2 | 51.00 | 102.00 |
| Tourist | | | |
| Three day | 1 | 25.00 | 25.00 |
| Senior lifetime | 84 | 50.00 | 4,200.00 |
| Replacements | 10 | 4.25 | 42.50 |
| Lake Erie Stamp | 1 | 8.00 | 8.00 |
| Lake Erie And Trout/Salmon Combo Stamp | 13 | 14.00 | 182.00 |
| Trout/Salmon Stamp | 148 | 8.00 | 1,184.00 |
| Totals (Note 2) | <u>355</u> | | <u>7,202.50</u> |
| Disbursements to Fish and Boat Commission (Note 3) | | | <u>(7,202.50)</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 ending December 31, 2006 | | | <u>\$ -</u> |

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

TREASURER
LEBANON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 8,051 | \$ 45,197.00 |
| Senior citizen | 954 | 3,338.00 |
| Lifetime | 389 | 12,410.00 |
| Duplicates | <u>5</u> | <u>25.00</u> |
| Totals (Note 2) | <u><u>9,399</u></u> | 60,970.00 |
| Disbursements to Department of Agriculture (Note 3) | | <u>(61,078.00)</u> |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | (108.00) |
| Examination adjustments | | <u>108.00</u> |
| Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2004 | | <u>\$ -</u> |

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

TREASURER
LEBANON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 8,171 | \$ 45,735.00 |
| Senior citizen | 1,006 | 3,456.00 |
| Lifetime | 380 | 11,800.00 |
| Duplicates | <u>9</u> | <u>45.00</u> |
| Totals (Note 2) | <u><u>9,566</u></u> | 61,036.00 |
| Disbursements to Department of Agriculture (Note 3) | | <u>(61,036.00)</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, 2005 | | <u><u>\$ -</u></u> |

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

TREASURER
LEBANON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|--------------------------|---|
| Individual | 8,243 | \$ 46,147.00 |
| Senior citizen | 1,076 | 3,690.00 |
| Lifetime | 474 | 14,820.00 |
| Totals (Note 2) | <u>9,793</u> | 64,657.00 |
| Disbursements to Department of Agriculture (Note 3) | | <u>(64,657.00)</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, 2006 | | <u>\$ -</u> |

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

TREASURER
LEBANON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

1. Criteria

The Statements of Receipts and Disbursements (Statements) have been prepared in accordance with Section 401(d) of *The Fiscal Code*, 72 P.S § 401(d), which requires the Department of the Auditor General to determine whether all monies collected by all agents charged with assessing, appraising, or collecting license fees have been remitted properly to the licensing agencies.

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

License proceeds are remitted to the various licensing agencies with monthly reports of sales.

TREASURER
LEBANON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

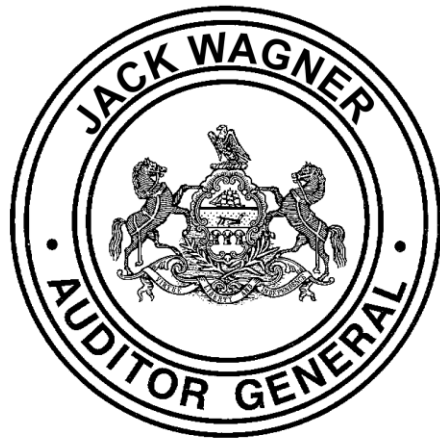
4. Balance Due Licensing Agency (County) Per Settled Reports

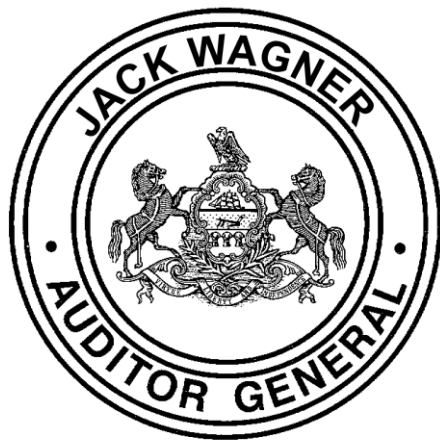
This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our examination.

5. County Officer(s) Serving During Examination Period

Diane Rhoads served as Treasurer during the hunting license period July 1, 2003 to December 31, 2003.

Sallie A. Neuin served as Treasurer during the hunting license period July 1, 2004 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2006.





TREASURER
LEBANON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2006

This report was initially distributed to:

The Honorable Dennis C. Wolff
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
Lebanon County
Room 103, Municipal Building
400 South Eighth Street
Lebanon, PA 17042

| | |
|------------------------------------|--|
| The Honorable Sallie A. Neuin | Treasurer |
| The Honorable Robert M. Mettley | Controller |
| The Honorable William G. Carpenter | 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.