

TREASURER

LEHIGH COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2007 TO JUNE 30, 2011

FISHING AND DOG - JANUARY 1, 2007 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
License Period Ending June 30, 2011.....	8
Fishing License Sales:	
License Period Ending December 31, 2007.....	9
License Period Ending December 31, 2008.....	10
License Period Ending December 31, 2009.....	11
License Period Ending December 31, 2010.....	12
Dog License Sales:	
License Period Ending December 31, 2007.....	13
License Period Ending December 31, 2008.....	14
License Period Ending December 31, 2009.....	15
License Period Ending December 31, 2010.....	16
Notes To The Statements Of Receipts And Disbursements .....	17
Report Distribution .....	19





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

**JACK WAGNER  
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Brian L. Kahler  
Treasurer  
Lehigh County  
Allentown, PA 18101-2400

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

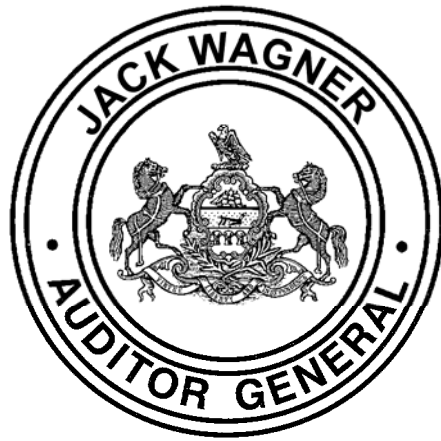
Independent Auditor's Report (Continued)

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.

April 24, 2012

JACK WAGNER  
Auditor General



TREASURER  
LEHIGH 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	101	\$ 1,919.00
Junior	14	70.00
Junior combination	5	40.00
Senior	18	216.00
Military	14	14.00
Non-resident		
Adult	6	600.00
Junior combination	1	50.00
Archery - Resident and Non-resident	77	1,165.00
Muzzleloaders - Resident and Non-resident	62	620.00
Antlerless deer		
Resident	10,052	50,260.00
Resident landowners	1	5.00
Non-resident	107	2,675.00
Armed forces	14	70.00
Disabled veterans	9	45.00
Furtaker		
Adult resident	11	209.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	61	125.00
Bear - Resident and Non-resident	65	1,015.00
Replacements	22	110.00
Totals (Note 2)	<u>10,642</u>	<u>59,232.00</u>
Disbursements to Game Commission (Note 3)		(59,119.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(113.00)</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  
LEHIGH 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	140	\$ 2,660.00
Junior	6	30.00
Junior combination	6	48.00
Senior	16	192.00
Military	22	22.00
Non-resident		
Adult	4	400.00
Seven day	4	120.00
Archery - Resident and Non-resident	99	1,515.00
Muzzleloaders - Resident and Non-resident	80	800.00
Antlerless deer		
Resident	11,606	58,030.00
Non-resident	65	1,625.00
Armed forces	21	105.00
Disabled veterans	12	60.00
Furtaker		
Adult resident	12	228.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	67	134.00
Bear - Resident and Non-resident	70	1,050.00
Replacements	13	65.00
Totals (Note 2)	<u>12,245</u>	<u>67,108.00</u>
Disbursements to Game Commission (Note 3)		(66,989.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(119.00)</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  
LEHIGH 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	163	\$ 3,155.10
Junior	5	28.50
Junior combination	10	84.00
Senior	16	203.20
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	8	405.60
Military	28	47.60
Spring Turkey	9	186.30
Mentored Youth	3	5.10
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	116	1,871.20
Muzzleloaders - Resident and Non-resident	81	866.70
Antlerless deer		
Resident	15,193	86,600.10
Non-resident	80	2,056.00
Armed forces	55	313.50
Disabled veterans	22	125.40
Elk - Antlered and Antlerless	12	128.40
Bobcat	5	28.50
Furtaker		
Adult resident	15	295.50
Senior resident	2	25.40
Migratory - Resident and Non-resident	67	180.90
Bear - Resident and Non-resident	69	1,083.30
DMAP - Resident and Non-resident	17	164.90
Replacements	22	125.40
Totals (Note 2)	<u>16,008</u>	<u>98,987.60</u>
Disbursements to Game Commission (Note 3)		(98,849.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(138.00)</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  
LEHIGH COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	203	\$ 3,999.10
Junior	8	45.60
Junior combination	13	113.10
Senior	18	228.60
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	8	405.60
Military	30	51.00
Spring Turkey	8	165.60
Mentored Youth	3	5.10
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	163	2,559.10
Muzzleloaders - Resident and Non-resident	110	1,177.00
Antlerless deer		
Resident	13,422	96,694.80
Non-resident	63	1,747.60
Armed forces	17	96.90
Disabled veterans	18	102.60
Elk - Antlered and Antlerless	22	235.40
Bobcat	12	68.40
Fisher	2	11.40
Furtaker		
Adult resident	19	374.30
Senior resident	4	50.80
Migratory - Resident and Non-resident	92	248.40
Bear - Resident and Non-resident	93	1,460.10
DMAP - Resident and Non-resident	10	97.00
Replacements	8	45.60
Totals (Note 2)	<u>14,353</u>	<u>110,688.00</u>
Disbursements to Game Commission (Note 3)		(110,499.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(188.30)</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 ending June 30, 2011		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	95	\$ 1,995.00
Replacements	2	8.50
Senior resident	10	100.00
National Guard/Armed Forces	5	5.00
Non-resident	2	102.00
Senior lifetime	226	11,300.00
Replacements	17	72.25
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	9	126.00
Trout/Salmon Stamp	<u>327</u>	<u>2,616.00</u>
Totals (Note 2)	<u><u>694</u></u>	16,332.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(16,332.75)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER  
LEHIGH 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	95	\$ 2,048.20
Replacements	1	5.70
Senior resident	5	52.80
National Guard/Armed Forces	8	13.60
Non-resident	1	51.70
Senior lifetime	92	4,649.70
Lifetime Upgrade Card	81	454.00
Replacements	17	88.30
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	10	145.60
Trout/Salmon Stamp	178	1,521.30
	<hr/>	<hr/>
Totals (Note 2)	<u>489</u>	9,039.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,039.60)</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, 2008		<hr/> <u>\$ -</u>

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

TREASURER  
LEHIGH 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	90	\$ 1,953.00
Senior resident	10	107.00
National Guard/Armed Forces	9	15.30
Senior lifetime	59	2,991.30
Lifetime Upgrade Card	69	462.30
Replacements	20	96.90
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>146</u>	<u>1,270.20</u>
Totals (Note 2)	<u><u>407</u></u>	6,954.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,954.80)</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, 2009		<u><u>\$ -</u></u>

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

TREASURER  
LEHIGH 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	87	\$ 1,887.90
Replacements	2	11.40
Senior resident	9	96.30
National Guard/Armed Forces	12	20.40
Senior lifetime	23	1,166.10
Lifetime Upgrade Card	32	214.40
Replacements	12	57.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	114	991.80
Totals (Note 2)	<u>293</u>	4,474.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,474.70)</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  
 LEHIGH COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	13,748	\$ 75,712.00
Senior citizen	2,790	9,294.00
Lifetime	746	22,830.00
Totals (Note 2)	<u>17,284</u>	107,836.00
Disbursements to Department of Agriculture (Note 3)		<u>(107,836.00)</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, 2007		<u>\$ -</u>

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



TREASURER  
 LEHIGH 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	12,924	\$ 70,776.00
Senior citizen	2,716	9,000.00
Lifetime	<u>698</u>	<u>21,100.00</u>
Totals (Note 2)	<u><u>16,338</u></u>	100,876.00
Disbursements to Department of Agriculture (Note 3)		<u>(100,876.00)</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>\$ -</u></u>

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

TREASURER  
LEHIGH 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	12,516	\$ 68,760.00
Senior citizen	2,785	9,185.00
Lifetime	<u>848</u>	<u>25,710.00</u>
Totals (Note 2)	<u><u>16,149</u></u>	103,655.00
Disbursements to Department of Agriculture (Note 3)		<u>(103,655.00)</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  
LEHIGH 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	11,482	\$ 63,188.00
Senior citizen	2,694	8,996.00
Lifetime	<u>800</u>	<u>24,260.00</u>
Totals (Note 2)	<u><u>14,976</u></u>	96,444.00
Disbursements to Department of Agriculture (Note 3)		<u>(96,444.00)</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  
LEHIGH COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 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 2006 through 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 through 2010 were remitted weekly through an electronic funds transfer program.

Effective January 1, 2011, the Treasurer's Office stopped selling hunting licenses with the approval of the Pennsylvania Game commission.

TREASURER  
LEHIGH COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2010

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 through 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2008 through 2010 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

Brian L. Kahler served as Treasurer during the hunting license period July 1, 2007 to June 30, 2011 and during the fishing and dog license period January 1, 2007 to December 31, 2010.

TREASURER  
LEHIGH COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2011 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 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 Brian L. Kahler	Treasurer
The Honorable Thomas Slonaker	Controller
The Honorable Dean Browning	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](http://www.auditorgen.state.pa.us).