



TREASURER

LUZERNE COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2004 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2005 TO DECEMBER 31, 2008

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Independent Auditor's Report

The Honorable Michael L. Morreale
Treasurer
Luzerne County
Wilkes-Barre, PA 18711

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

Independent Auditor's Report (Continued)

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*.

Independent Auditor's Report (Continued)

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.

July 17, 2009

JACK WAGNER
Auditor General



TREASURER
 LUZERNE 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	106	\$ 19.00	\$ 2,014.00
Junior	15	5.00	75.00
Junior combination	4	8.00	32.00
Senior	20	12.00	240.00
Replacements	5	5.00	25.00
Military	24	1.00	24.00
Non-resident			
Adult	4	100.00	400.00
Seven day	1	30.00	30.00
Archery			
Resident	39	15.00	585.00
Non-resident	1	25.00	25.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	52	10.00	520.00
Antlerless deer			
Resident	19,526	5.00	97,630.00
Resident landowners	2	5.00	10.00
Non-resident	1,048	25.00	26,200.00
Armed forces	47	5.00	235.00
Disabled veterans	33	5.00	165.00
Replacements	18	5.00	90.00
Furtaker			
Adult resident	4	19.00	76.00
Migratory			
Resident	28	2.00	56.00
Bear			
Resident	25	15.00	375.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>21,005</u>		<u>128,822.00</u>
Disbursements to Game Commission (Note 3)			(128,728.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(94.00)</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, 2005			<u>\$ -</u>

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

TREASURER
 LUZERNE 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	85	\$ 19.00	\$ 1,615.00
Junior	10	5.00	50.00
Junior combination	4	8.00	32.00
Senior	14	12.00	168.00
Replacements	4	5.00	20.00
Military	49	1.00	49.00
Non-resident			
Adult	6	100.00	600.00
Seven day	1	30.00	30.00
Replacements	1	5.00	5.00
Archery			
Resident	49	15.00	735.00
Muzzleloaders			
Resident	48	10.00	480.00
Antlerless deer			
Resident	17,662	5.00	88,310.00
Resident landowners	2	5.00	10.00
Non-resident	566	25.00	14,150.00
Armed forces	66	5.00	330.00
Disabled veterans	36	5.00	180.00
Replacements	36	5.00	180.00
Furtaker			
Adult resident	5	19.00	95.00
Migratory			
Resident	14	2.00	28.00
Bear			
Resident	33	15.00	495.00
Totals (Note 2)	<u>18,691</u>		<u>107,562.00</u>
Disbursements to Game Commission (Note 3)			(107,482.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(80.00)</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, 2006			<u>\$ -</u>

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

TREASURER
 LUZERNE 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	76	\$ 19.00	\$ 1,444.00
Junior	5	5.00	25.00
Junior combination	3	8.00	24.00
Senior	13	12.00	156.00
Replacements	5	5.00	25.00
Military	55	1.00	55.00
Non-resident			
Adult	4	100.00	400.00
Archery			
Resident	45	15.00	675.00
Non-resident	1	25.00	25.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	53	10.00	530.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	17,737	5.00	88,685.00
Resident landowners	2	5.00	10.00
Non-resident	669	25.00	16,725.00
Armed forces	59	5.00	295.00
Disabled veterans	49	5.00	245.00
Replacements	13	5.00	65.00
Furtaker			
Adult resident	1	19.00	19.00
Migratory			
Resident	20	2.00	40.00
Bear			
Resident	39	15.00	585.00
Non-resident	1	35.00	35.00
Totals (Note 2)	<u>18,852</u>		<u>110,073.00</u>
Disbursements to Game Commission (Note 3)			(109,914.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(94.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			65.00
Examination adjustments (Note 5)			<u>(65.00)</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	65	\$ 19.00	\$ 1,235.00
Junior	9	5.00	45.00
Junior combination	3	8.00	24.00
Senior	8	12.00	96.00
Replacements	6	5.00	30.00
Military	53	1.00	53.00
Non-resident			
Adult	8	100.00	800.00
Archery			
Resident	38	15.00	570.00
Non-resident	1	25.00	25.00
Muzzleloaders			
Resident	41	10.00	410.00
Antlerless deer			
Resident	17,751	5.00	88,755.00
Resident landowners	2	5.00	10.00
Non-resident	687	25.00	17,175.00
Armed forces	61	5.00	305.00
Disabled veterans	51	5.00	255.00
Replacements	23	5.00	115.00
Furtaker			
Adult resident	3	19.00	57.00
Adult non-resident	3	80.00	240.00
Migratory			
Resident	19	2.00	38.00
Bear			
Resident	29	15.00	435.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>18,863</u>		<u>110,743.00</u>
Disbursements to Game Commission (Note 3)			(110,653.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(90.00)</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
 LUZERNE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	108	\$ 2,268.00
Senior resident	4	40.00
Tourist		
One day	1	25.00
Senior lifetime	202	10,100.00
Replacements	27	114.75
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	2	28.00
Trout/Salmon Stamp	288	2,304.00
Totals (Note 2)	<u>633</u>	14,887.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(14,887.75)</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
 LUZERNE COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	78	\$ 1,638.00
Senior resident	5	50.00
National Guard/Armed Forces	29	29.00
Non-resident	2	102.00
Senior lifetime	181	9,050.00
Replacements	22	93.50
Lake Erie And Trout/Salmon Combo Stamp	6	84.00
Trout/Salmon Stamp	269	2,152.00
Totals (Note 2)	<u>592</u>	13,198.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(13,198.50)</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
 LUZERNE 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	72	\$ 1,512.00
National Guard/Armed Forces	19	19.00
Non-resident	1	51.00
Senior lifetime	161	8,050.00
Replacements	19	80.75
Lake Erie And Trout/Salmon Combo Stamp	3	42.00
Trout/Salmon Stamp	234	1,872.00
Totals (Note 2)	<u>509</u>	11,626.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(11,626.75)</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>

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

TREASURER
 LUZERNE 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	88	\$ 1,897.00
Senior resident	3	32.10
National Guard/Armed Forces	16	26.50
Non-resident	2	102.70
Tourist		
Three day	2	51.40
Senior lifetime	91	4,596.90
Lifetime Upgrade Card	1	5.70
Replacements	13	72.65
Lake Erie Stamp	8	69.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.00
Trout/Salmon Stamp	171	1,458.30
	<hr/>	<hr/>
Totals (Note 2)	<u>396</u>	8,326.85
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(8,302.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		24.45
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<hr/> <u>\$ 24.45</u>

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

TREASURER
 LUZERNE 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	27,621	\$ 155,171.00
Senior citizen	7,007	24,827.00
Lifetime	335	10,160.00
Duplicates	1	15.00
	<u>34,964</u>	<u>190,173.00</u>
Totals (Note 2)		190,173.00
Disbursements to Department of Agriculture (Note 3)		<u>(190,173.00)</u>
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, 2005		\$ -

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

TREASURER
 LUZERNE 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	26,548	\$ 148,816.00
Senior citizen	6,786	23,894.00
Lifetime	442	13,400.00
Totals (Note 2)	<u>33,776</u>	186,110.00
Disbursements to Department of Agriculture (Note 3)		<u>(186,110.00)</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
 LUZERNE 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	25,415	\$ 142,187.00
Senior citizen	6,730	23,698.00
Lifetime	<u>484</u>	<u>14,740.00</u>
Totals (Note 2)	<u><u>32,629</u></u>	180,625.00
Disbursements to Department of Agriculture (Note 3)		<u>(180,625.00)</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>\$ -</u></u>

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

TREASURER
 LUZERNE 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	24,638	\$ 138,186.00
Senior citizen	6,741	23,565.00
Lifetime	<u>516</u>	<u>15,770.00</u>
Totals (Note 2)	<u><u>31,895</u></u>	177,521.00
Disbursements to Department of Agriculture (Note 3)		<u>(177,521.00)</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
LUZERNE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 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>	<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 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 license years 2005 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
LUZERNE COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

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. Examination Adjustment - Hunting License Sales - License Period Ending June 30, 2007

The office took a credit for four NSF checks issued for Doe licenses. Three checks were received in August 2006 and one in September 2006 totaling \$20.00. Also, in September 2006, there was a typographical error on the monthly transmittal which listed three bear license numbers which were not sold, for a total of \$45.00. The total credit is \$65.00.

6. County Officer Serving During Examination Period

Michael L. Morreale served as Treasurer during the hunting license period July 1, 2004 to June 30, 2008 and during the fishing and dog license period January 1, 2005 to December 31, 2008.

TREASURER
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

Mr. Russell Redding
Acting 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
Luzerne County
Luzerne County Court House
200 North River Street
Wilkes-Barre, PA 18711

The Honorable Michael L. Morreale	Treasurer
The Honorable Maryanne Petrilla	Chairwoman of the Board of Commissioners
Mr. Anthony Martinelli	Acting Controller

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.