



TREASURER

SULLIVAN 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 Kathy A. Robbins  
Treasurer  
Sullivan County  
Laporte, PA 18626

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

October 20, 2009

JACK WAGNER  
Auditor General



TREASURER  
SULLIVAN 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	157	\$ 19.00	\$ 2,983.00
Junior	10	5.00	50.00
Junior combination	15	8.00	120.00
Senior	27	12.00	324.00
Replacements	4	5.00	20.00
Military	9	1.00	9.00
Non-resident			
Adult	33	100.00	3,300.00
Junior	3	40.00	120.00
Junior combination	3	50.00	150.00
Seven day	1	30.00	30.00
Archery			
Resident	47	15.00	705.00
Non-resident	9	25.00	225.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	61	10.00	610.00
Non-resident	8	20.00	160.00
Antlerless deer			
Resident	9,179	5.00	45,895.00
Resident landowners	1	5.00	5.00
Non-resident	338	25.00	8,450.00
Armed forces	21	5.00	105.00
Disabled veterans	2	5.00	10.00
Replacements	7	5.00	35.00
Furtaker			
Adult resident	8	19.00	152.00
Migratory			
Resident	23	2.00	46.00
Bear			
Resident	85	15.00	1,275.00
Non-resident	5	35.00	175.00
Totals (Note 2)	<u>10,057</u>		<u>64,959.00</u>
Disbursements to Game Commission (Note 3)			(64,889.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(70.00)</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  
SULLIVAN 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	145	\$ 19.00	\$ 2,755.00
Junior	24	5.00	120.00
Junior combination	14	8.00	112.00
Senior	23	12.00	276.00
Replacements	2	5.00	10.00
Military	14	1.00	14.00
Non-resident			
Adult	19	100.00	1,900.00
Junior	1	40.00	40.00
Junior combination	1	50.00	50.00
Seven day	2	30.00	60.00
Archery			
Resident	48	15.00	720.00
Non-resident	3	25.00	75.00
Muzzleloaders			
Resident	56	10.00	560.00
Non-resident	4	20.00	80.00
Antlerless deer			
Resident	7,683	5.00	38,415.00
Non-resident	424	25.00	10,600.00
Armed forces	12	5.00	60.00
Disabled veterans	4	5.00	20.00
Replacements	13	5.00	65.00
Furtaker			
Adult resident	13	19.00	247.00
Migratory			
Resident	20	2.00	40.00
Bear			
Resident	130	15.00	1,950.00
Non-resident	2	35.00	70.00
Totals (Note 2)	<u>8,657</u>		<u>58,239.00</u>
Disbursements to Game Commission (Note 3)			(58,167.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(72.00)</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  
SULLIVAN 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	139	\$ 19.00	\$ 2,641.00
Junior	19	5.00	95.00
Junior combination	20	8.00	160.00
Senior	15	12.00	180.00
Replacements	2	5.00	10.00
Military	11	1.00	11.00
Non-resident			
Adult	16	100.00	1,600.00
Junior combination	1	50.00	50.00
Seven day	2	30.00	60.00
Archery			
Resident	47	15.00	705.00
Non-resident	3	25.00	75.00
Muzzleloaders			
Resident	55	10.00	550.00
Non-resident	3	20.00	60.00
Antlerless deer			
Resident	8,067	5.00	40,335.00
Resident landowners	1	5.00	5.00
Non-resident	424	25.00	10,600.00
Armed forces	12	5.00	60.00
Disabled veterans	4	5.00	20.00
Replacements	1	5.00	5.00
Furtaker			
Adult resident	12	19.00	228.00
Migratory			
Resident	25	2.00	50.00
Bear			
Resident	94	15.00	1,410.00
Non-resident	4	35.00	140.00
Totals (Note 2)	<u>8,977</u>		<u>59,050.00</u>
Disbursements to Game Commission (Note 3)			(58,982.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(68.00)</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, 2007			<u>\$ -</u>

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

TREASURER  
SULLIVAN 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	145	\$ 19.00	\$ 2,755.00
Junior	23	5.00	115.00
Junior combination	24	8.00	192.00
Senior	16	12.00	192.00
Replacements	8	5.00	40.00
Military	13	1.00	13.00
Non-resident			
Adult	22	100.00	2,200.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Archery			
Resident	43	15.00	645.00
Non-resident	3	25.00	75.00
Muzzleloaders			
Resident	58	10.00	580.00
Non-resident	4	20.00	80.00
Antlerless deer			
Resident	8,237	5.00	41,185.00
Non-resident	361	25.00	9,025.00
Armed forces	14	5.00	70.00
Disabled veterans	3	5.00	15.00
Replacements	4	5.00	20.00
Furtaker			
Adult resident	10	19.00	190.00
Replacements	2	5.00	10.00
Migratory			
Resident	21	2.00	42.00
Bear			
Resident	91	15.00	1,365.00
Non-resident	4	35.00	140.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>9,110</u>		<u>59,054.00</u>
Disbursements to Game Commission (Note 3)			(58,941.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(73.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			40.00
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ 40.00</u>

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

TREASURER  
SULLIVAN COUNTY  
FISH 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	66	\$ 1,386.00
Non-resident	9	459.00
Tourist		
Three day	9	225.00
Seven day	10	330.00
Senior lifetime	23	1,150.00
Replacements	5	21.25
Lake Erie Stamp	1	8.00
Lake Erie And Trout/Salmon Combo Stamp	2	28.00
Trout/Salmon Stamp	<u>89</u>	<u>712.00</u>
Totals (Note 2)	<u><u>214</u></u>	4,319.25
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,319.25)</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>\$ -</u></u>

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

TREASURER  
SULLIVAN COUNTY  
FISH 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	62	\$ 1,302.00
Replacements	1	4.25
Senior resident	3	30.00
National Guard/Armed Forces	5	5.00
Non-resident	22	1,122.00
Tourist		
One day	1	25.00
Three day	26	650.00
Seven day	6	198.00
Senior lifetime	25	1,250.00
Replacements	1	4.25
Lake Erie And Trout/Salmon Combo Stamp	3	42.00
Trout/Salmon Stamp	<u>102</u>	<u>816.00</u>
Totals (Note 2)	<u><u>257</u></u>	<u>5,448.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,448.50)</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>\$ -</u></u>

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

TREASURER  
SULLIVAN COUNTY  
FISH 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	63	\$ 1,323.00
Replacements	1	4.25
Senior resident	2	20.00
One day resident	1	10.00
Non-resident	10	510.00
Tourist		
Three day	4	100.00
Seven day	12	396.00
Senior lifetime	24	1,200.00
Replacements	6	25.50
Lake Erie And Trout/Salmon Combo Stamp	3	42.00
Trout/Salmon Stamp	<u>90</u>	<u>720.00</u>
Totals (Note 2)	<u>216</u>	4,350.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,350.75)</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  
SULLIVAN COUNTY  
FISH 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	67	\$ 1,447.60
Replacements	1	5.70
One day resident	1	10.70
Non-resident	21	1,085.70
Tourist		
One day	1	25.70
Three day	17	436.90
Seven day	4	134.80
Senior lifetime	10	506.30
Replacements	1	5.70
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	28.70
Trout/Salmon Stamp	<u>80</u>	<u>692.50</u>
Totals (Note 2)	<u><u>206</u></u>	4,389.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,389.00)</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, 2008		<u><u>\$ -</u></u>

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

TREASURER  
SULLIVAN 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	1,292	\$ 7,690.00
Senior citizen	381	1,415.00
Lifetime	<u>6</u>	<u>180.00</u>
Totals (Note 2)	<u><u>1,679</u></u>	9,285.00
Disbursements to Department of Agriculture (Note 3)		<u>(9,285.00)</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  
SULLIVAN 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	1,124	\$ 6,660.00
Senior citizen	356	1,302.00
Lifetime	<u>6</u>	<u>180.00</u>
Totals (Note 2)	<u><u>1,486</u></u>	8,142.00
Disbursements to Department of Agriculture (Note 3)		<u>(8,142.00)</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>\$ -</u></u>

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



TREASURER  
SULLIVAN 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	1,067	\$ 6,291.00
Senior citizen	387	1,421.00
Lifetime	<u>15</u>	<u>410.00</u>
Totals (Note 2)	<u><u>1,469</u></u>	8,122.00
Disbursements to Department of Agriculture (Note 3)		<u>(8,122.00)</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  
SULLIVAN 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	1,082	\$ 6,442.00
Senior citizen	351	1,271.00
Lifetime	<u>24</u>	<u>790.00</u>
Totals (Note 2)	<u><u>1,457</u></u>	8,503.00
Disbursements to Department of Agriculture (Note 3)		<u>(8,503.00)</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  
SULLIVAN 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 the 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  
SULLIVAN 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. County Officer Serving During Examination Period

Kathy A. Robbins 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  
SULLIVAN 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:

The Honorable Russell C. Redding  
Secretary  
Department of Agriculture

Ms. Susan L. West  
Director  
Bureau of Dog Law Enforcement

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

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

Treasurer  
Sullivan County  
Sullivan County Courthouse  
Main & Muncy Streets  
Laporte, PA 18626

The Honorable Kathy A. Robbins

Treasurer

The Honorable Darla Bortz

Chairwoman 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).