

# ATTESTATION ENGAGEMENT

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## Treasurer

Beaver County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2014

Fishing and Dog - January 1, 2011 to December 31, 2014

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October 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DEPASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Connie Javens  
Treasurer  
Beaver County  
Beaver, PA 15009

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Beaver 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). The county office's management is the responsible for these Statements. 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 and, accordingly, included 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 all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. 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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Beaver County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



August 26, 2015

Eugene A. DePasquale  
Auditor General

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TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	457	\$ 9,002.90
Junior	17	96.90
Landowner	1	3.70
Junior combination	38	330.60
Senior	45	571.50
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Military	59	100.30
Reserves	1	1.70
Spring Turkey	7	144.90
Mentored Youth	15	25.50
Non-resident		
Adult	16	1,611.20
Junior	1	40.70
Junior combination	3	152.10
Archery - Resident and Non-resident	231	3,666.70
Muzzleloaders - Resident and Non-resident	160	1,742.00
Antlerless deer		
Resident	16,997	96,882.90
Resident landowners	2	11.40
Non-resident	252	6,476.40
Armed forces	85	484.50
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	13	139.10
Bobcat	3	17.10
Furtaker		
Adult resident	16	315.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	103	278.10
Bear - Resident and Non-resident	115	1,925.50
Replacements	90	513.00
Totals (Note 2)	<u>18,763</u>	<u>125,928.10</u>
Disbursements to Game Commission (Note 3)		(125,668.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(259.20)</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 July 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 HUNTING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	473	\$9,332.10
Junior	19	108.30
Landowner	3	11.10
Junior combination	32	278.40
Senior	47	596.90
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	12	608.40
Military	42	71.40
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	23	39.10
Non-resident		
Adult	18	1,812.60
Junior combination	3	152.10
Archery - Resident and Non-resident	251	3,980.70
Muzzleloaders - Resident and Non-resident	163	1,799.10
Antlerless deer		
Resident	18,152	103,466.40
Resident landowners	2	11.40
Non-resident	285	7,324.50
Armed forces	66	376.20
Disabled veterans	28	159.60
Elk - Antlered and Antlerless	13	139.10
Bobcat	1	5.70
Fisher	1	5.70
Furtaker		
Adult resident	16	315.20
Migratory - Resident and Non-resident	90	249.00
Bear - Resident and Non-resident	101	1,635.70
DMAP - Resident and Non-resident	4	38.80
Replacements	98	558.60
Totals (Note 2)	<u>19,965</u>	<u>134,514.50</u>
Disbursements to Game Commission (Note 3)		(134,254.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(260.30)</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 July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	482	\$ 9,495.40
Junior	13	74.10
Landowner	4	14.80
Junior combination	28	243.60
Senior	42	533.40
Senior Lifetime Combo	11	1,202.70
Senior Lifetime Hunting	13	659.10
Senior Lifetime Upgrade Combo	2	101.40
Military	37	62.90
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Youth	19	32.30
Non-resident		
Adult	16	1,611.20
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	266	4,216.20
Muzzleloaders - Resident and Non-resident	169	1,838.30
Antlerless deer		
Resident	18,159	103,506.30
Resident landowners	1	5.70
Non-resident	299	7,684.30
Armed forces	58	330.60
Disabled veterans	14	79.80
Elk - Antlered and Antlerless	20	214.00
Bobcat	3	17.10
Fisher	2	11.40
Furtaker		
Adult resident	19	374.30
Migratory - Resident and Non-resident	102	275.40
Bear - Resident and Non-resident	106	1,664.20
DMAP - Resident and Non-resident	2	19.40
Replacements	64	364.80
Totals (Note 2)	<u>19,957</u>	<u>134,787.90</u>
Disbursements to Game Commission (Note 3)		(134,518.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(269.00)</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 July 1, 2012 to June 30, 2013		<u>\$ -</u>

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



TREASURER  
BEAVER COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	508	\$ 10,007.60
Junior	15	85.50
Landowner	5	18.50
Junior combination	38	330.60
Senior	46	584.20
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	30	51.00
Reserves	2	3.40
Spring Turkey	5	103.50
Mentored Youth	21	35.70
Non-resident		
Adult	12	1,208.40
Archery - Resident and Non-resident	287	4,545.90
Muzzleloaders - Resident and Non-resident	160	1,732.00
Antlerless deer		
Resident	17,936	102,235.20
Resident landowners	1	5.70
Non-resident	259	6,656.30
Armed forces	58	330.60
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	18	192.60
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	17	334.90
Migratory - Resident and Non-resident	104	280.80
Bear - Resident and Non-resident	100	1,610.00
DMAP - Resident and Non-resident	1	9.70
Replacements	73	412.10
Donations for the Game Commission	5	12.20
Totals (Note 2)	<u>19,750</u>	<u>132,750.70</u>
Disbursements to Game Commission (Note 3)		(132,479.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(270.90)</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 July 1, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	127	\$ 2,755.90
Replacements	1	5.70
Senior resident	14	149.80
Replacements	1	5.70
National Guard/Armed Forces	6	10.20
Non-resident	7	361.90
Tourist		
Seven day	1	33.70
Senior lifetime	43	2,180.10
Lifetime Upgrade Card	45	301.50
Replacements	15	85.50
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	99	1,455.30
Trout/Salmon Stamp	55	478.50
Angler and Boater Magazine	1	12.70
	<hr/>	<hr/>
Totals (Note 2)	<u>419</u>	7,871.30
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(7,871.30)</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 January 1, 2011 to December 31, 2011		<hr/> <u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	126	\$ 2,734.20
Replacements	3	17.10
Senior resident	11	117.70
One day resident	1	10.70
National Guard/Armed Forces	14	23.80
Non-resident	10	517.00
Replacements	1	5.70
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	45	301.50
Replacements	14	79.80
Lake Erie Stamp	10	87.00
Lake Erie And Trout/Salmon Combo Stamp	98	1,440.60
Trout/Salmon Stamp	62	539.40
	<hr/>	<hr/>
Totals (Note 2)	<u>437</u>	7,953.90
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(7,953.90)</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 January 1, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	122	\$ 2,647.40
3 Year Resident	6	382.20
5 Year Resident	1	105.70
Replacements	3	17.10
Senior resident	11	117.70
National Guard/Armed Forces	8	13.60
Non-resident	3	155.10
Tourist		
One day	1	25.70
Three day	2	51.40
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	41	299.70
Replacements	12	68.40
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	74	1,087.80
3 Year Lake Erie and Trout/Salmon	3	128.10
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	58	504.60
3 Year Trout/Salmon	2	49.40
Angler and Boater Magazine	1	12.70
	<u>393</u>	<u>7,800.10</u>
Totals (Note 2)		7,800.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,795.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 5.00</u>

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

TREASURER  
 BEAVER COUNTY  
 FISHING LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	125	\$ 2,712.50
3 Year Resident	2	127.40
Replacements	2	11.40
Senior resident	5	53.50
Replacements	1	5.70
National Guard/Armed Forces	10	17.00
Non-resident	5	258.50
Tourist		
Three day	1	25.70
Senior lifetime	48	2,433.60
Lifetime Upgrade Card	39	456.30
Multi Year Upgrade Card	1	10.70
Replacements	14	79.80
Lake Erie Stamp	9	78.30
Lake Erie And Trout/Salmon Combo Stamp	86	1,264.20
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	55	478.50
Angler and Boater Magazine	1	12.70
Totals (Note 2)	<u>406</u>	8,111.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,072.20)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		39.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ 39.00</u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	16,347	\$ 89,544.00
Senior citizen	4,459	15,506.00
Lifetime	<u>344</u>	<u>10,140.00</u>
Totals (Note 2)	<u><u>21,150</u></u>	115,190.00
Disbursements to Department of Agriculture (Note 3)		<u>(115,190.00)</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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,659	\$ 85,375.00
Senior citizen	4,613	15,806.00
Lifetime	<u>418</u>	<u>11,980.00</u>
Totals (Note 2)	<u><u>20,690</u></u>	113,161.00
Disbursements to Department of Agriculture (Note 3)		<u>(113,161.00)</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 January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,866	\$ 86,616.00
Senior citizen	4,856	16,624.00
Lifetime	<u>406</u>	<u>11,420.00</u>
Totals (Note 2)	<u><u>21,128</u></u>	114,660.00
Disbursements to Department of Agriculture (Note 3)		<u>(114,660.00)</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 January 1, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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



TREASURER  
 BEAVER COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	15,814	\$ 86,460.00
Senior citizen	5,023	17,338.00
Lifetime	<u>684</u>	<u>19,590.00</u>
Totals (Note 2)	<u><u>21,521</u></u>	123,388.00
Disbursements to Department of Agriculture (Note 3)		<u>(123,388.00)</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 January 1, 2014 to December 31, 2014		<u><u>\$ -</u></u>

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

TREASURER  
BEAVER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2014

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 licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

TREASURER  
BEAVER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2011 through 2014 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

Connie Javens served as Treasurer during the hunting license period July 1, 2010 to June 30, 2014 and during the fishing and dog license period January 1, 2011 to December 31, 2014.

TREASURER  
BEAVER COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2014

This report was initially distributed to:

The Honorable Russell C. Redding  
Secretary  
Department of Agriculture

Mr. D. Holbrook Duer  
Assistant Counsel  
Governor's Office of General Counsel  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. R. Matthew Hough  
Executive Director  
Pennsylvania Game Commission

The Honorable Connie Javens	Treasurer
The Honorable David A. Rossi	Controller
The Honorable Tony Amadio	Chairperson of the Board of Commissioners

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