

ATTESTATION ENGAGEMENT

Treasurer

Armstrong County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2017

Fishing and Dog - January 1, 2014 to
December 31, 2017

September 2018



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 Amanda Hiles
Treasurer
Armstrong County
Kittanning, PA 16201

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Armstrong 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 responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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 Statements 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*.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Armstrong 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.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

August 27, 2018

Eugene A. DePasquale
Auditor General

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TREASURER
 ARMSTRONG 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	153	\$ 3,014.10
Junior	12	68.40
Landowner	5	18.50
Junior combination	13	113.10
Senior	9	114.30
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	3	152.10
Military	28	47.60
Reserves	1	1.70
Spring Turkey	14	289.80
Mentored Youth	7	11.90
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	92	1,444.40
Muzzleloaders - Resident and Non-resident	71	779.70
Antlerless deer		
Resident	16,951	96,620.70
Resident landowners	23	131.10
Non-resident	297	7,632.90
Non-resident landowners	1	25.70
Armed forces	27	153.90
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	23	246.10
Bobcat	12	68.40
Fisher	6	34.20
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	28	75.60
Bear - Resident and Non-resident	93	1,480.10
DMAP - Resident and Non-resident	7	67.90
Replacements	68	387.60
Totals (Note 2)	<u>18,001</u>	<u>115,164.70</u>
Disbursements to Game Commission (Note 3)		(114,947.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(216.90)</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
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	162	\$ 3,191.40
Junior	7	39.90
Landowner	9	33.30
Junior combination	15	130.50
Senior	7	88.90
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	2	101.40
Military	23	39.10
Spring Turkey	14	289.80
Mentored Youth	11	18.70
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	96	1,507.20
Muzzleloaders - Resident and Non-resident	76	833.20
Antlerless deer		
Resident	17,118	97,572.60
Resident landowners	20	114.00
Non-resident	296	7,607.20
Non-resident landowners	1	25.70
Armed forces	25	142.50
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	32	342.40
Bobcat	10	57.00
Fisher	8	45.60
Furtaker		
Adult resident	11	216.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	36	100.20
Bear - Resident and Non-resident	84	1,338.80
DMAP - Resident and Non-resident	4	38.80
Replacements	72	410.40
Totals (Note 2)	<u>18,193</u>	<u>116,302.10</u>
Disbursements to Game Commission (Note 3)		(116,108.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(200.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(6.80)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		<u>\$ (6.80)</u>

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

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	192	\$ 3,782.40
Junior	4	22.80
Landowner	5	18.50
Junior combination	26	226.20
Senior	8	101.60
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	2	101.40
Military	14	23.80
Reserves	1	1.70
Spring Turkey	16	331.20
Mentored Youth	15	25.50
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	95	1,501.50
Muzzleloaders - Resident and Non-resident	75	822.50
Antlerless deer		
Resident	16,181	92,231.70
Resident landowners	24	136.80
Non-resident	269	6,913.30
Armed forces	20	114.00
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	27	288.90
Bobcat	11	62.70
Fisher	9	51.30
River Otter	2	11.40
Federal Duck Stamp	15	408.00
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	34	94.80
Bear - Resident and Non-resident	87	1,385.90
DMAP - Resident and Non-resident	1	9.70
Replacements	90	513.00
Totals (Note 2)	<u>17,283</u>	<u>111,197.60</u>
Disbursements to Game Commission (Note 3)		(111,026.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(171.60)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	203	\$ 4,039.70
Junior	5	29.50
Landowner	8	31.20
Junior combination	20	178.00
Senior	9	116.10
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	3	152.70
Senior Lifetime Upgrade Combo	1	50.90
Military	24	45.60
Reserves	1	1.90
Spring Turkey	16	334.40
Mentored Youth	16	30.40
Non-resident		
Adult	4	403.60
Archery - Resident and Non-resident	121	1,933.90
Muzzleloaders - Resident and Non-resident	70	773.00
Antlerless deer		
Resident	16,574	97,786.60
Resident landowners	22	129.80
Non-resident	266	6,889.40
Non-resident landowners	1	25.90
Armed forces	27	159.30
Disabled veterans	34	200.60
Elk - Antlered and Antlerless	19	207.10
Bobcat	9	53.10
Fisher	9	53.10
River Otter	2	11.80
Federal Duck Stamp	12	328.80
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	25	72.50
Bear - Resident and Non-resident	97	1,582.30
DMAP - Resident and Non-resident	5	49.50
Replacements	65	383.50
Totals (Note 2)	<u>17,688</u>	<u>117,181.20</u>
Disbursements to Game Commission (Note 3)		(116,964.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(216.80)</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, 2016 to June 30, 2017		<u>\$ -</u>

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

TREASURER
ARMSTRONG 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	87	\$ 1,887.90
3 Year Resident	2	127.40
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	1	1.70
Tourist		
Three day	1	25.70
Senior lifetime	29	1,470.30
Lifetime Upgrade Card	35	374.50
Multi Year Upgrade Card	1	10.70
Replacements	14	45.60
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	34	499.80
Trout/Salmon Stamp	61	530.70
1 Year Trout/Salmon	1	8.70
3 Year Trout/Salmon	2	49.40
Totals (Note 2)	<u>274</u>	<u>5,085.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,085.60)</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 January 1, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	88	\$ 1,821.60
3 Year Resident	3	188.10
5 Year Resident	1	105.70
Voluntary Youth	2	3.40
Senior resident	3	29.10
Reduced Disabled Veterans	8	21.60
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	14	149.80
Multi Year Upgrade Card	1	10.70
Replacements	5	28.50
Lake Erie Stamp	15	111.60
Lake Erie And Trout/Salmon Combo Stamp	27	396.90
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	55	478.50
1 Year Trout/Salmon	13	94.70
3 Year Trout/Salmon	2	49.40
Replacements	2	0.70
Annual Fishing Button	26	104.00
Totals (Note 2)	<u>287</u>	<u>4,701.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,701.70)</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 January 1, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	110	\$ 2,380.80
3 Year Resident	4	254.80
Discount Resident	1	11.40
Replacements	2	11.60
Senior resident	5	53.50
National Guard/Armed Forces	2	3.60
Reduced Disabled Veterans	7	11.90
Non-resident	1	26.40
Senior lifetime	20	1,060.40
Lifetime Upgrade Card	19	204.50
Multi Year Upgrade Card	1	10.70
Replacements	4	17.30
Lake Erie Stamp	11	83.00
Lake Erie And Trout/Salmon Combo Stamp	22	323.60
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	85	740.10
1 Year Trout/Salmon	17	145.50
3 Year Trout/Salmon	2	49.60
5 Year Trout/Salmon	1	40.70
Annual Fishing Button	9	36.00
Totals (Note 2)	<u>325</u>	<u>5,550.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,553.20)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(2.40)
Examination adjustments		
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2016 to December 31, 2016		<u>\$ (2.40)</u>

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

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	82	\$ 1,795.80
3 Year Resident	3	191.70
5 Year Resident	2	211.80
Voluntary Youth	1	1.90
Replacements	1	5.90
Senior resident	7	76.30
Replacements	1	5.90
One day resident	1	10.90
Reduced Disabled Veterans	11	20.90
Non-resident	3	155.70
Seven day	1	33.90
Senior lifetime	16	814.40
Lifetime Upgrade Card	13	141.70
Multi Year Upgrade Card	1	10.90
Replacements	4	23.60
Lake Erie Stamp	11	83.40
Lake Erie And Trout/Salmon Combo Stamp	25	372.50
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	45	400.50
1 Year Trout/Salmon	13	115.70
3 Year Trout/Salmon	5	124.50
5 Year Trout/Salmon	3	124.70
10 Year Trout/Salmon	2	161.80
Annual Fishing Button	13	52.00
Totals (Note 2)	<u>265</u>	<u>4,979.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,979.30)</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 January 1, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
 ARMSTRONG 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	9,207	\$ 53,657.00
Senior citizen	3,447	12,977.00
Lifetime	<u>356</u>	<u>10,600.00</u>
Totals (Note 2)	<u><u>13,010</u></u>	77,234.00
Disbursements to Department of Agriculture (Note 3)		<u>(77,234.00)</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
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,087	\$ 58,841.00
Senior citizen	3,783	14,299.00
Lifetime	<u>416</u>	<u>13,080.00</u>
Totals (Note 2)	<u><u>14,286</u></u>	86,220.00
Disbursements to Department of Agriculture (Note 3)		<u>(86,220.00)</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, 2015 to December 31, 2015		<u><u>\$ -</u></u>

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

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,478	\$ 55,060.00
Senior citizen	3,647	13,735.00
Lifetime	<u>485</u>	<u>14,690.00</u>
Totals (Note 2)	<u><u>13,610</u></u>	83,485.00
Disbursements to Department of Agriculture (Note 3)		<u>(83,485.00)</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, 2016 to December 31, 2016		<u><u>\$ -</u></u>

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

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,421	\$ 54,781.00
Senior citizen	3,737	14,031.00
Lifetime	<u>421</u>	<u>13,410.00</u>
Totals (Note 2)	<u><u>13,579</u></u>	82,222.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,222.00)</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, 2017 to December 31, 2017		<u><u>\$ -</u></u>

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

TREASURER
 ARMSTRONG COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
ARMSTRONG COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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

Amanda Hiles served as Treasurer during the hunting license period July 1, 2013 to June 30, 2017 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

TREASURER
ARMSTRONG COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

This report was initially distributed to:

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Department of Agriculture

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The Honorable Pat Fabian
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