

**LUZERNE COUNTY  
OFFICE OF THE CONTROLLER**

**DISTRICT COURT 11-1-01**

**LUZERNE COUNTY, PA.**

**EXAMINATION REPORT**

**REVIEW PERIOD**

**JANUARY 1, 2011 TO DECEMBER 31, 2011**

Walter L. Griffith, Jr.  
Luzerne County Controller



COUNTY of LUZERNE  
P E N N S Y L V A N I A  
ESTABLISHED 1786

OFFICE OF THE CONTROLLER

June 29, 2012

Robert Lawton  
Luzerne County Manager  
200 N River Street  
Wilkes Barre, PA 18711

Dear Mr. Lawton,

We have reviewed the records underlying the accompanying financial statement of District Court 11-1-01 Luzerne County Pennsylvania, for the period January 1, 2011 to December 31, 2011. This financial statement is the responsibility of the District Court's Management.

Magisterial District 11-1-01 includes the following Municipalities:

City of Wilkes Barre

We did not conduct our review in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards would require that we plan and perform our audit to obtain reasonable assurance about whether the financial statement is free of material misstatements. Therefore, although the auditor may have obtained reasonable assurance that the records are free of material misstatements; a material misstatement may have remained undetected.

Compliance with laws and regulations applicable to the District Justice system are the responsibility of the District Justice management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed test of District Court 11-1-01 compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

LUZERNE COUNTY AUDIT  
EXIT CONFERENCE

Date: June 27, 2012  
Audi tee: District Court 11-1-01

PARTICIPANTS

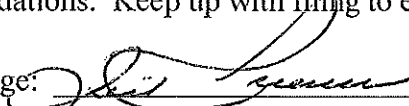
District Judge: Rick Cronauer  
Admin Assistants: Virginia Macaravage & Theresa Dudock  
Admin Assistants: Ann Marie Elick  
Auditor: Martin G Moughan

The records of the District were reviewed for the period January 1, 2011 to December 31, 2011. The records examined included bank reconciliations, pre-warrant notices, warrants, voided transactions, various system generated reports, payment plans, open case files and any other items deemed necessary.

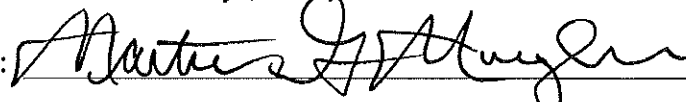
Management of the District Court is responsible for establishing and maintaining a system of internal controls to ensure the security of assets. The objectives of such a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use and that transactions are executed in accordance with prescribed policies as established by the administrative Office of Pennsylvania Courts. (AOPC)

Except for the findings below, District Court 11-1-01 has complied with AOPC policies and procedures in all respects.

Recommendations: Keep up with filing to ensure that dockets are up to date.

District Judge:  06-27-2012

Controller: 

Auditor: 

*Verification of review: The auditor has presented the above findings and observations as well as the financial statement at the exit conference.*

Cronauer  
DISTRICT JUDGE

11-1-01  
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD      January 1, 2011 to December 31, 2011

<u>LUZERNE COUNTY FINES &amp; COSTS</u>	\$68,674.69
<u>ADD: ESCHEATED FUNDS</u>	\$507.09
<u>TOTAL</u>	<u>\$69,181.78</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$69,181.78</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2011</u>	<u><u>\$0.00.</u></u>