

**LUZERNE COUNTY
OFFICE OF THE CONTROLLER**

DISTRICT COURT 11-1-02

LUZERNE COUNTY, PA.

EXAMINATION REPORT

REVIEW PERIOD

JANUARY 1, 2013 to DECEMBER 31, 2013



COUNTY of LUZERNE
P E N N S Y L V A N I A
E S T A B L I S H E D 1 7 8 6

OFFICE OF THE **C**ONTROLLER

Michelle A. Bednar
Luzerne County Controller

Auditor
MGM & NLD

Martin Kane
DISTRICT JUDGE

11-1-02
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD

January 1, 2013 to December 31, 2013

<u>LUZERNE COUNTY FINES & COSTS</u>	\$78,462.11
<u>ADD: ESCHEATED FUNDS</u>	\$100.54
<u>TOTAL</u>	\$78,562.65
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$78,562.65</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2013</u>	<u><u>\$0.00</u></u>

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: December 26, 2014
Audi tee: District Judge Martin Kane
District#: 11-1-02

PARTICIPANTS

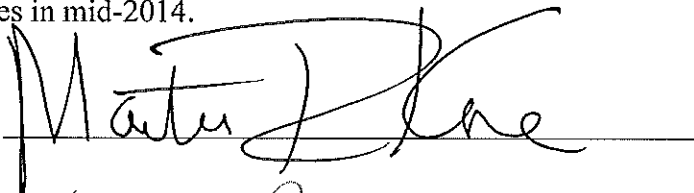
District Judge: Martin Kane
Admin Assistant: Lisa Ann Price
Admin Assistant: Debbie Graham
Admin Assistance: Sue Davis
Auditor: Martin Moughan
Auditor: Nancy DeFluri

The records of the District were reviewed for the period January 1, 2013 to December 31, 2013. 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)

District Court 11-1-02 has complied with AOPC policies and procedures in all respects. There is a backlog of warrants to be issued which developed after the retirement of two senior employees in mid-2014.

District Judge:



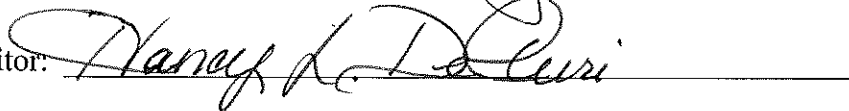
Controller:



Auditor:



Auditor:



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