

**LUZERNE COUNTY
OFFICE OF THE CONTROLLER**

DISTRICT COURT 11-3-07

LUZERNE COUNTY, PA.

EXAMINATION REPORT

REVIEW PERIOD

JANUARY 1, 2013 TO DECEMBER 31, 2013

Michelle A. Bednar
Luzerne County Controller

Michelle A. Bednar
County Controller
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Tim McCormack
Deputy Controller
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COUNTY of LUZERNE
P E N N S Y L V A N I A
ESTABLISHED 1 7 8 6
OFFICE OF THE CONTROLLER

June 17, 2014

Rick Morelli
200 N River Street
Wilkes Barre, PA 18711

Dear Mr. Morelli,

We have reviewed the records underlying the accompanying financial statement of District Court 11-3-07 Luzerne County Pennsylvania, for the period January 1, 2013 to December 31, 2013. This financial statement is the responsibility of the District Court's Management.

Magisterial District 11-3-07 includes the following Municipalities:

Wilkes Barre Township	Bear Creek Township
Buck Township	Laurel Run Borough

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 11-3-07 compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, District Court 11-3-07 is in compliance, in all respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that District Court 11-3-07 had not complied, in all material respects, with those provisions.

Very truly yours,

A handwritten signature in cursive script that reads "Michelle A. Bednar". The signature is written in black ink and is positioned below the typed name.

Michelle A. Bednar
Luzerne County Controller

Cc: Robert Lawton, County Manager

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: June 19, 2014
Auditee: District Judge Michael Dotzel
District#: 11-3-07

PARTICIPANTS

District Justice: Michael Dotzel
Admin Assistant: Nancy Chervenitski
Admin Assistant: Joan Dotzel
Admin Assistant: Sharyl Graham
Auditor: Martin G. Moughan
Auditor: Nancy L. 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)

Except for the findings below, District Court 11-3-07 has complied with AOPC policies and procedures in all respects.

There were no findings.

Recommendation: We recommend that the office contact the AOPC and correct a data migration issue with warrants displayed from 9/17/2011. The staff of 11-3-07 has already contacted the AOPC to address this issue.

District Judge: Michael G. Dotzel

Controller: Michelle A. Bedner

Auditor: Nancy L. DeFluri

Auditor: Martin G. Moughan

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

Auditor
mgm & nld

Dotzel
DISTRICT JUDGE

11-3-07
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD

January 1, 2013 to December 31, 2013

<u>LUZERNE COUNTY FINES & COSTS</u>	\$45,542.67
<u>ADD: ESCHEATED FUNDS</u>	\$522.00
<u>TOTAL</u>	<u>\$46,064.67</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$46,064.67</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2013</u>	<u>\$0.00</u>