

LUZERNE COUNTY  
OFFICE OF THE CONTROLLER

DISTRICT COURT 11-3-03

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  
ESTABLISHED 1786

OFFICE OF THE CONTROLLER

Michelle A. Bednar  
Luzerne County Controller

LUZERNE COUNTY AUDIT  
EXIT CONFERENCE

Date: August 6, 2014  
Audi tee: District Judge Daniel O'Donnell  
District#: 11-3-03

PARTICIPANTS

District Justice: Daniel O'Donnell  
Admin Assistant: Susan Fornataro  
Admin Assistant: Faith Kulaga  
Admin Assistant: Cheryl Karnalski  
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 11-3-03 has complied with AOPC policies and procedures in all respects.

Findings: There were no findings.

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.*

Auditor  
mgm & nld

O'Donnell  
DISTRICT JUDGE

11-3-03  
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD                      January 1, 2013 to December 31, 2013

<u>LUZERNE COUNTY FINES &amp; COSTS</u>	\$102,548.66
<u>ADD: ESCHEATED FUNDS</u>	\$100.00
<u>TOTAL</u>	<u>\$102,648.66</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$102,648.66</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2013</u>	<u>\$0.00</u>

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Deputy Controller  
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COUNTY of LUZERNE  
P E N N S Y L V A N I A  
ESTABLISHED 1786  
OFFICE OF THE CONTROLLER

July 31, 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 11-3-03 Luzerne County Pennsylvania, for the period January 1, 2013 to December 31, 2013. This financial statement is the responsibility of the District Court Management.

Magisterial District 11-3-03 includes the following Municipalities:

Black Creek Township	Butler Township	Conyngham Borough
Foster Township	Sugarloaf Township	Freeland 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 11-3-03 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 11-3-03 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 11-3-03 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 above the typed name.

Michelle A. Bednar  
Luzerne County Controller

Cc: Robert Lawton, County Manager