

**DISTRICT COURT 11-2-03
LUZERNE COUNTY, PA.**

EXAMINATION REPORT

REVIEW PERIOD

JANUARY 1, 2014 to DECEMBER 31, 2014



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

DISTRICT COURT 11-2-03
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2014 to DECEMBER 31, 2014

This report was distributed to:

The Honorable Joseph A Halesey	Magisterial District Judge
Mr. Robert Lawton	Luzerne County Manager
The Honorable Michelle A. Bednar	Luzerne County Controller
Ms. Linda McCloskey Houck	Luzerne County Council Chair
The Honorable Eugene DePasquale	Pennsylvania Auditor General
Andrew M. Simpson	PA Judicial Programs Dept.

Municipal Officials:

- Hanover Township
- Warrior Run Borough
- Sugar Notch Borough

This report is a matter of public record and is available online at <http://www.luzernecounty.org>, found under Audit Reports on the Luzerne County Controller's section of the website. A hardcopy is also available for review at the Luzerne County Controller's Office.

Media questions about this report may be directed to the Luzerne County Controller's Office at 20 North Pennsylvania Blvd., Suite 213, Wilkes-Barre, PA 18701 or via e-mail to Controllers.Office@luzernecounty.org



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

October 19, 2015

Linda McClosky Houck
200 N River Street
Wilkes Barre, PA 18711

Dear Ms. Houck,

We have reviewed the records underlying the accompanying financial statement of District Court 11-2-03 Luzerne County Pennsylvania, for the period January 1, 2014 to December 31, 2014. This financial statement is the responsibility of the District Court's Management.

Magisterial District 11-2-03 includes the following Municipalities:

Hanover Township, Sugar Notch Borough Warrior Run Borough
Ashley 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 11-2-03 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 11-2-03 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 11-2-03 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 and title.

Michelle A. Bednar
Luzerne County Controller

Cc: Robert Lawton, County Manager

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: October 27, 2015
Audi tee: District Judge Joseph Halsey
District#: 11-2-03

PARTICIPANTS

District Judge: Joseph Halsey
Admin Assistant: Kathleen Sweeney
Admin Assistant: Cecile Klem
Admin Assistant: Rebecca Kreitzer
Auditors: Martin G. Moughan
Nancy L. DeFluri

The records of the District were reviewed for the period January 1, 2014 to December 31, 2014. 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 11-3-02 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

Halesey
DISTRICT JUDGE

11-2-03
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD January 1, 2014 to December 31, 2014

<u>LUZERNE COUNTY FINES & COSTS</u>	\$54,913.42
<u>ADD: ESCHEATED FUNDS</u>	\$870.38
<u>TOTAL</u>	<u>\$55,783.80</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$55,783.80</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2014</u>	<u>\$0.00</u>