

**DISTRICT COURT 11-3-02
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

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: September 25, 2015
Audi tee: District Judge Donald Whittaker
District#: 11-3-02

PARTICIPANTS

District Judge: Donald Whittaker
Admin Assistant: Cheryl Stevenson
Admin Assistant: Karen Kanjorski
Admin Assistant: Elizabeth Regan
Auditor: 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: *Donald L. Whittaker*

Controller: *Michelle A. Bednar*

Auditor: *Nancy L. DeFluri*

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

Whittaker
DISTRICT JUDGE

11-3-02
DISTRICT NUMBER

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

<u>LUZERNE COUNTY FINES & COSTS</u>	\$53,665.31
<u>ADD: ESCHEATED FUNDS</u>	\$685.43
<u>TOTAL</u>	<u>\$54,350.74</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$54,350.74</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2014</u>	<u><u>\$0.00</u></u>

DISTRICT COURT 11-3-02
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2014 to DECEMBER 31, 2014

This report was distributed to:

The Honorable Donald L. Whittaker	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:

- City of Nanticoke
- Plymouth Borough
- Newport Township
- Plymouth Township

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