

**DISTRICT COURT 11-1-02
LUZERNE COUNTY, PA.**

EXAMINATION REPORT

REVIEW PERIOD

JANUARY 1, 2015 to DECEMBER 31, 2015



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

Michelle A. Bednar
County Controller
(570) 825-1629
Michelle.Bednar@luzernecounty.org



Aaron A. Hojnowski
Deputy Controller
(570) 825-1626
Aaron.Hojnowski@luzernecounty.org

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 CONTROLLER

February 11, 2016

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 11-1-02 Luzerne County Pennsylvania, for the period January 1, 2015 to December 31, 2015. This financial statement is the responsibility of the District Court's Management.

Magisterial District 11-1-02 includes the following Municipalities:

City of Wilkes Barre

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 11-1-02 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 11-1-02 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 11-1-02 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: C. David Pedri

Auditor
mgm & nld

Thomas Malloy
DISTRICT JUDGE

11-1-02
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD January 1, 2015 to December 31, 2015

<u>LUZERNE COUNTY FINES & COSTS</u>	\$78,230.43
<u>ADD: ESCHEATED FUNDS</u>	\$286.68
<u>TOTAL</u>	<u>\$78,517.11</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$78,517.11</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2015</u>	<u>\$0.00</u>

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: February 11, 2016
Audi tee: District Judge Thomas Malloy
District#: 11-1-02

PARTICIPANTS


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

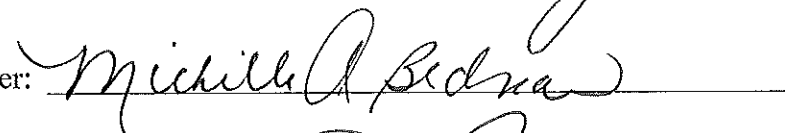
The records of the District were reviewed for the period January 1, 2015 to December 31, 2015. The records examined included bank reconciliations, pre-warrant notices, warrants, voided transactions, various system generated reports, payment plans, open case files and any other items deemed necessary.

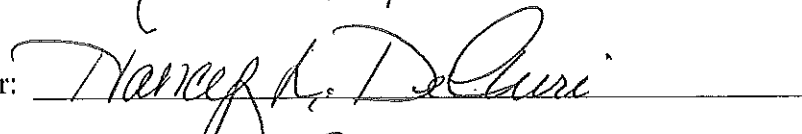
Management of the District Court is responsible for establishing and maintaining a system of internal controls to ensure the security of assets. The objectives of such a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized 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 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.

DISTRICT COURT 11-1-02
LUZERNE COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2015 to DECEMBER 31, 2015

This report was distributed to:

The Honorable Thomas Malloy

Mr. C. David Pedri

The Honorable Michelle A. Bednar

Ms. Linda McCloskey Houck

The Honorable Eugene DePasquale

Andrew M. Simpson

Magisterial District Judge

Acting County Manager

Luzerne County Controller

Luzerne County Council Chair

Pennsylvania Auditor General

PA Judicial Programs Dept.

Municipal Officials:

- City of Wilkes-Barre

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