



COUNTY of LUZERNE
P E N N S Y L V A N I A

ESTABLISHED 1786

OFFICE OF THE CONTROLLER

Examination Report of

District Court 11-1-05

For the following period:

January 1, 2016 thru December 31, 2016

Michelle A. Bednar
Luzerne County Controller

Fieldwork Performed By:
Nancy L. DeFluri
Mark F. Majikes

Letter of Agreement for Review Services


THIS AGREEMENT, entered into as of April 18, 2017 by and between District Court 11-1-05 of the County of Luzerne in the State of Pennsylvania, here in after referred to as the District Judge and the Luzerne County Controller's Office, hereafter referred to as the Auditor.

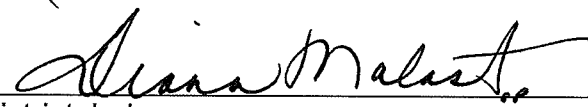
WITNESSETH THAT:

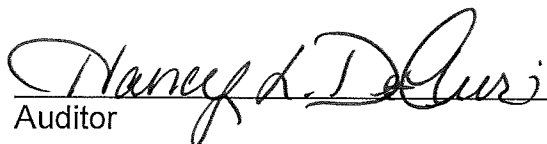
The agency and the Auditor agree as follows:

1. The Auditor shall, in a professional manner, perform the following services:
 - A. For the period January 1, 2016 to December 31, 2016
 - B. The Auditor shall review the records of the District Judge and shall issue a report on the review.
 - C. The Auditor's report and such other reports and services as required or agreed upon shall be furnished to the Board of Commissioners, the Controller, and the governing body of each political subdivision which is entitled or has the right to receive any monies or funds from the District Judge.
 - D. The Auditor shall familiarize himself with directives from the Administrative Office of Pennsylvania Courts regarding audits of the Minor Judiciary system.
2. The objective of our review is to ensure that the District Judge has remitted the correct amount of funds to the County.
3. The District Judge shall furnish the following to the Auditor:
 - A. All income records, receipts and disbursement summaries, undisbursed receipt summaries, reconciled bank statements, cancelled checks, supporting documents and other related records as requested.
 - B. Copies of the District Judge's policy directives, contracts, leases, budgets, and other such information as may be required in the conduct of this audit.
 - C. Adequate working space and other facilities for the conduct of the audit.
 - D. Assistance by the District Judge's staff – which is considered desirable and necessary – including, but not limited to, the preparation of account analyses, summaries, and other working papers, which may reduce the time required for the review.

4. The Auditor does not conduct the review in accordance with generally accepted auditing standards. Therefore, although the auditor may obtain reasonable assurance that the records are free of material misstatements; a material misstatement may remain undetected.
5. The Auditor agrees to retain all working papers, programs, and other documents prepared or obtained during the course of the review for a period of three years and to make them available upon request during this period for the use of the District Judge.
6. Additionally, the Auditor is responsible for ensuring that individuals with authority or responsibility are aware of any findings that may come to the Auditor's attention.
7. As part of our review process we will request from management written confirmation concerning representations made to us in connection with the review.


County Controller _____ Date April 18, 2017


District Judge _____ Date April 18, 2017


Auditor _____ Date April 18, 2017


Auditor _____ Date April 18, 2017

Auditor
NLD & MFM

Paul J. Roberts (Retired)
DISTRICT JUDGE

11-1-05
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD

January 1, 2016 to December 31, 2016

<u>LUZERNE COUNTY FINES & COSTS</u>	\$77,721.09
<u>ADD: ESCHEATED FUNDS</u>	\$270.00
<u>TOTAL</u>	<u>\$77,991.09</u>
<u>LESS: PAID TO LUZERNE COUNTY</u>	<u>\$77,991.09</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2013</u>	<u><u>\$0.00</u></u>

<u>\$ 77,991.09</u>	<u>\$ 270.00</u>
<u>To the county</u>	<u>Escheated</u>
\$ 6,304.38	\$ 55.00
\$ 7,673.13	\$ 89.80
\$ 6,476.95	\$ 12.10
\$ 6,095.30	\$ 41.70
\$ 6,714.93	\$ 48.50
\$ 6,520.40	\$ 22.90
\$ 6,349.42	
\$ 6,918.86	
\$ 7,078.48	
\$ 6,214.83	
\$ 6,045.57	
\$ 5,598.84	

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: May 16, 2017
Auditee: District Judge Paul Roberts
District #: 11-1-05

PARTICIPANTS

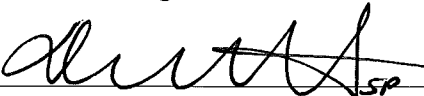
District Judge: Paul Roberts (Retired)
Senior Judge: Diana Malast Selepak
Admin Assistant: Lisaann Price
Admin Assistant: Brittany Lehman
Auditor: Nancy L. DeFluri
Auditor: Mark F. Majikes

The records of the District were reviewed for the period January 1, 2016 to December 31, 2016. 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 11-1-05 has complied with AOPC policies and procedures in all respects.

Findings: There were no findings.

District Judge:  SP

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.

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

May 15, 2017

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 11-1-05 Luzerne County Pennsylvania, for the period January 1, 2016 to December 31, 2016. This financial statement is the responsibility of the District Court's Management.

Magisterial District 11-1-05 includes the following Municipalities:

Edwardsville Borough Kingston 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 11-1-05 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 11-1-05 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 11-1-05 had not complied, in all material respects, with those provisions.

Very truly yours,

A handwritten signature in cursive script, reading "Michelle A. Bednar". The signature is written in dark ink and is positioned above the printed name.

Michelle A. Bednar
Luzerne County Controller

Cc: C. David Pedri, County Manager

LUZERNE COUNTY
District Court 11-1-05
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 THRU DECEMBER 31, 2016

This report was distributed to:

Mr. C. David Pedri	Luzerne County Manager
Ms. Linda McCloskey Houck	Luzerne County Chair
District Court	District Court 11-1-05
Honorable Eugene DePasquale	Pennsylvania Auditor General
Andrew M. Simpson	Judicial Programs Department

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