



OFFICE OF THE CONTROLLER

*Compliance Audit*  
*of*  
*2022 Recently Elected*  
*Real Estate Tax Collectors*

**Walter L. Griffith, Jr.**  
**Luzerne County Controller**

## Table of Contents

<b>Objective and Scope</b> .....	<b>3</b>
<b>Methodology</b> .....	<b>4</b>
<b>Findings</b> .....	<b>5</b>
<b>Observations</b> .....	<b>5</b>
<b>Recommendations</b> .....	<b>5</b>
<b>Home Rule Charter § 3.08(C)(3)</b> .....	<b>5</b>
<b>Audit Response Due Date</b> .....	<b>5</b>
<b>Signature Page</b> .....	<b>6</b>
<b>Distribution Page</b> .....	<b>7</b>

## Objective and Scope

The Controller's Office has conducted a basic compliance audit of Luzerne County's recently elected municipal tax collectors, who started their four-year term on January 1, 2022. The purpose of this compliance audit was to ensure that all newly elected tax collectors meet the requirements of the position before they begin collecting funds for the County.

The areas of compliance that were verified were as follows:

- Successful completion of a basic tax collector training program and examination
- Swearing in by taking an oath of office
- Appointment of a deputy tax collector
- Acquisition of a bond, which will also cover the deputy tax collector
- Successful completion of a criminal background check (performed through the Bureau of Elections)
- Banking Information was correctly implemented and setup

The Luzerne County Controller's Office is authorized by the Home Rule Charter of Luzerne County (Charter) Section 3.08 to conduct fiscal, performance, management, contract, grant, compliance, and/or related audits of any County division, department, bureau, office, agency, authority, board, commission, elective office, the Judiciary, Office of Court Administration, or other administrative unit. This review is an internal function, authorized by the Charter. Therefore, the Controller shall transmit a copy of this final audit report to the County Manager, County Council, and the audited entity and shall post the audit for public inspection in the Controller's Office and on the County website and/or other electronic medium for a period of at least 60 days after it is issued. The Controller will also follow up on any audit recommendations, to the extent practical, in order to determine if they have been considered and/or implemented.

Auditors assigned to the engagement are employed by Luzerne County under the Controller's Office and report directly to the elected Controller. The audit staff are considered organizationally independent to conduct and report on the audit.

**Methodology**

Since the goal of this audit was to specifically verify the compliance of only the newly elected tax collectors (because a more in-depth compliance audit of all tax collectors—new and old—is forthcoming in a separate audit), the Controller’s Office first obtained a list of those eight individuals who fit that criteria. We then got details from the Bureau of Elections showing the results of those individuals’ background checks. Finally, we visited the Treasurer’s Office, where verification of these mandated activities are accumulated, and we confirmed the information that is included in the chart below.

<b>Municipality</b>	<b>Training &amp; Exam Completed</b>	<b>Sworn in with Oath of Office</b>	<b>Deputy Form Completed</b>	<b>Bond Secured</b>	<b>Bond also covers Deputy</b>	<b>Criminal Background Check (No Criminal Record in PA)</b>
Conyngham Boro	Yes	Yes	Yes	Yes	Yes	Yes
Edwardsville Boro	Yes	Yes	Yes	Yes	Yes	Yes
Freeland Boro	Yes	Yes	Yes	Yes	Yes	Yes
Jenkins Twp	Yes	Yes	Yes	Yes	Yes	Yes
Lehman Twp	Yes	Yes	Yes	Yes	Yes	Yes
Nescopeck Boro	Yes	Yes	Yes	Yes	Yes	Yes
Plains Twp	Yes	Yes	Yes	Yes	Yes	Yes
Pittston Twp	Yes	Yes	Yes	Yes	Yes	Yes

Please Note:

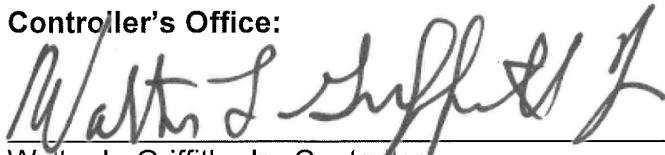
**Luzerne County Home Rule Charter: Section 3.08 (C) 3**

*The audited entity shall respond in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any plans and timetable for implementing remedies. The response shall be provided to the Controller within 14 days after the audited entity’s receipt of the draft audit. The Controller shall include the audited entity’s response in his/her final audit report.*

**Please respond to this audit as prescribed, by 3:00 pm, October 25, 2022.**

**Signature Page  
Basic Compliance Audit of  
2022 Newly Elected Real Estate Tax Collectors**

**Controller's Office:**



Walter L. Griffith, Jr., Controller

10/24/2022

Date



Melissa Jones Internal Auditor

10/24/22

Date

**County Manager's Office:**



Randy Robertson, Luzerne County Manager

18 OCT 2022

Date

*Appears to be a sound audit to  
measure PA Act 48 is being followed.*

**Luzerne County Administration:**



Brian Swetz, Budget and Financial Services Division Head

10/19/22

Date



Laura Beers, Tax Administrator

10/14/22

Date



Sam Manta Tax Collector Processor

10/14/22

Date

**The Basic Compliance Audit of  
2022 Newly Elected Real Estate Tax Collectors**

This report was initially distributed to the following:

Mr. Randy Robertson	Luzerne County Manager
Ms. Kendra Radle	Luzerne County Council Chair
Mr. Brian Swetz	Budget and Financial Services Division Head
Ms. Laura Beers	Tax Administrator
Ms. Madelyn Lawson	Conyngham Borough Tax Collector
Ms. Susan Dubaskas	Edwardsville Borough Tax Collector
Ms. Mary Krone	Freeland Borough Tax Collector
Ms. Virginia Linskey	Jenkins Township Tax Collector
Mr. John Oliver	Lehman Township Tax Collector
Ms. Carol Rachael	Nescopeck Borough Tax Collector
Ms. Michelle Waslasky	Plains Township Tax Collector
Ms. Renee Menichini	Pittston Township Tax Collector

This report is a matter of public record and is available online at <http://www.luzernecounty.org>, found under Audits on the Luzerne County Controller's section of the website. A hardcopy is also available at the Luzerne County Controller's Office. Media questions about the report may be directed to the Luzerne County Controller's Office at 20 North Pennsylvania Blvd., Suite 213, Wilkes-Barre, PA 18701 or via email to [Controllers.Office@luzernecounty.org](mailto:Controllers.Office@luzernecounty.org).