



OFFICE OF THE CONTROLLER

***Examination Report of
District Court 11-3-09
For the following period:
January 1, 2021 through December 31, 2021***

May 4, 2023

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

**Fieldwork Performed by:
Nancy L. DeFluri
Melissa Jones**

LUZERNE COUNTY AUDIT
EXIT CONFERENCE

Date: May 4, 2023

Auditee: Brian Tupper, District #: 11-3-09

PARTICIPANTS:

Clerk II/Typist: Stephanie Garrahan, Clerk V: Caitlin Baltimore

Auditors: Nancy DeFluri, Melissa Jones

The records of the district were reviewed for the period January 1, 2021, to December 31, 2021. 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 11-3-09 has complied with AOPC policies and procedures in all respects.

Findings: County fines and costs were accurately accumulated and paid and verified in the Luzerne County accounting system (New World). As a result of the audit a review of the Magistrate's handling of Escheated Checks will occur to ensure an appropriate policy exists for holding this property and proper reporting has occurred to the Pennsylvania Department of Treasury, Bureau of Unclaimed Property. The Controller's Office, County Budget and Financial Services Division is working with the Court Administration to ensure timely and accurate reporting of Escheated items.

In addition, there are a significant number of Traffic and Non-Traffic warrants not being served due to the circumstances around valid address, transfer of warrant to police authority where defendants reside, ability to pay and use of constables. This could be a systemic issue requiring changes to magistrate and constable policy and procedures.

District Judge: _____

Deputy
Controller: _____

Auditor II: _____

Auditor: _____

Verification of review: The auditor has presented the above findings and observations as well as the financial statement at the exit conference.

Brian Tupper
DISTRICT JUDGE

11-3-09
DISTRICT NUMBER

STATEMENT OF ACCOUNT FOR THE PERIOD January 1, 2021 to December 31, 2021

<u>LUZERNE COUNTY FINES & COSTS</u>	\$58,225.63
<u>ADD: ESCHEATED FUNDS (Net)</u>	<u>\$300.25</u>
<u>TOTAL</u>	<u>\$58,525.88</u>
<u>LESS: PAID TO LUZERNE COUNTY (New World)</u>	<u>\$58,525.88</u>
<u>BALANCE DUE LUZERNE COUNTY AS OF DECEMBER 31, 2021</u>	<u><u>\$0.00</u></u>

The Audit of
District Court 11-3-09
For the Period
January 2021 through December 2021

This report was initially distributed to the following:

The Honorable Brian Tupper	Magisterial District Judge
Mr. Brian Swetz	Acting Luzerne County Manager
Ms. Kendra M. Radle	County Council Chair
The Honorable Timothy L. DeFoor	Pennsylvania Auditor General
Mr. Andrew M. Simpson	Judicial Programs Department
Mr. Paul Hindmarsh	District Court Administrator
The Honorable Michael T. Vough	President Judge

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 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.