

OFFICE OF THE CONTROLLER
COUNTY OF MONROE
COMMONWEALTH OF PENNSYLVANIA
ONE QUAKER PLAZA, ROOM 206
STROUDSBURG, PENNSYLVANIA 18360-2162
Telephone 570-517-3120
Facsimile 570-517-3860

Marlo A. Merhige
Controller

Allison E. Stettler
Deputy Controller

January 6, 2015

David Horvath, Esq.
Solicitor

District Justice JoLana Krawitz
103 B Gypsum Road
Stroudsburg, PA 18360

RE: Audit of 2013 Financial Statements

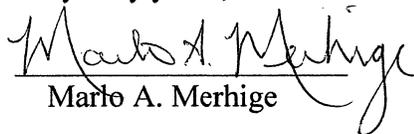
Dear District Justice Krawitz:

Enclosed please find a filed copy of your 2013 Audit. As you can see, there was a reportable condition pertaining to check number 14332. The check was issued to the payee without your signature and was apparently processed by the bank in May 2013. This same check was then negotiated again in November of 2013 and this time the payee signed the check where it should have been signed by you.

Would you please provide this office with a written explanation surrounding the circumstances of this incident no later than January 23, 2015? Your response will then be filed with the Court as an amendment to our Audit.

Should you have any questions, please let me know.

Very truly yours,


Marlo A. Merhige

MAM/sgp
Encls.
cc: Deborah Rivera

96-114/krawtiz re finding

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Monroe County Controller's Office Audit Report

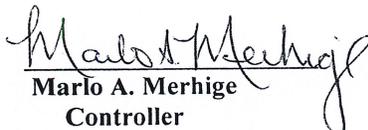
To Magisterial District Judge JoLana Krawitz, District Court # 43-4-03:

We have audited the statements of cash receipts, disbursements and undisbursed funds of the District Court # 43-4-03 for the year ended December 31, 2013, pursuant to the requirements of article XVII section 1722.1 et. seq. of the County Code. The preparation of this financial statement is the responsibility of the District Court # 43-4-03. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with *Government Auditing Standards, issued by the Comptroller General of the United States*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by the District Court #43-4-03, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial operations of the District Court # 43-4-03 are conducted and reported in accordance with specific instructions of the *Pennsylvania Department of Revenue and the Administrative Office of Pennsylvania Courts*, which reporting method is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the above referenced financial statement presents fairly, in all material respects, the cash receipts, disbursements and undisbursed funds of the District Court #43-4-03 for the year ended December 31, 2013, on the basis of accounting described in the preceding paragraph.


Marlo A. Merhige
Controller

December 12, 2014


Michael Weaver
Accountant

2014 DEC 31 AM 9:19
PROHIBITORY
MONROE COUNTY

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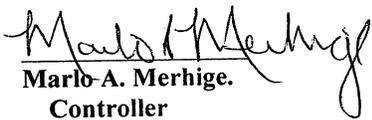
Monroe County Controller's Office Compilation Report

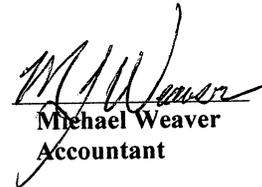
To Magisterial District Judge JoLana Krawitz, District Court # 43-4-03:

We have compiled the accompanying statement of revenues and expenditures of the District Court # 43-4-03 as recorded by Monroe County, for the year ended December 31, 2013, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statement and, accordingly, do not express an opinion or any other form of assurance on them.

December 12, 2014


Marlo A. Merhige.
Controller


Michael Weaver
Accountant

Monroe County Controller's Office
MDJ JoLana Krawitz - 43-4-03 (Eldred, Hamilton Polk, and Ross Twps.) Revenue Reporting
2013 Audit

G/L Line Item 101.4186.403	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Revenue														
3650.0000	Vehicle	3,106.72	2,271.83	2,531.55	5,691.40	4,168.32	4,434.34	5,075.71	4,434.29	6,426.27	5,978.43	6,794.89	5,841.97	56,755.72
3651.0000	Criminal		100.00	5.05	19.76	450.00	44.95				350.00		500.00	1,469.76
3652.0000	Civil Fines	751.88	1,354.92	1,216.76	877.94	1,584.41	1,266.14	1,099.15	1,261.90	977.70	842.73	1,476.22	715.53	13,425.28
3653.0000	County Fines	447.70	538.31	393.01	343.83	354.56	520.00	534.01	356.87	427.78	385.08	484.47	515.57	5,301.19
3654.0000	Postage	482.30	548.83	720.52	474.34	862.24	565.68	609.56	578.47	588.43	594.04	822.30	455.22	7,301.93
3655.0000	Constable	330.26	850.21	486.04	425.00	470.91	568.98	770.76	199.55	496.14	603.82	496.07	957.69	6,655.43
3656.0000	Loc Garbage								138.35	(57.00)	50.00	(50.00)		81.35
3657.0000	Escheat			64.98	(64.98)	8.00	(8.00)							285.00
3658.0000	Other					285.00								285.00
	Subtotal Revenue	5,118.86	5,664.10	5,417.91	7,767.29	8,183.44	7,392.09	8,089.19	6,969.43	8,859.32	8,804.10	10,023.95	8,985.98	91,275.66
3484.0000	Revenue Reimb.													
	Total Revenue	5,118.86	5,664.10	5,417.91	7,767.29	8,183.44	7,392.09	8,089.19	6,969.43	8,859.32	8,804.10	10,023.95	8,985.98	91,275.66
Expenses														
4115.0000	Wages / Salaries	5,923.46	5,350.22	5,923.50	5,732.49	5,923.21	6,495.46	6,004.98	6,004.98	5,811.08	6,004.97	5,811.34	6,387.62	71,373.31
4130.0000	Temp Employee	128.43	116.00	128.43	124.29	128.42	124.29	128.43	128.43	124.28	128.43	124.29	128.43	1,512.15
4140.0000	Overtime													
	Personnel Totals	6,051.89	5,466.22	6,051.93	5,856.78	6,051.63	6,619.75	6,133.41	6,133.41	5,935.36	6,133.40	5,935.63	6,516.05	72,885.46
4210.0000	FICA	384.51	348.75	413.95	371.96	384.35	440.22	411.46	432.67	395.56	415.29	413.39	456.43	4,868.54
4230.0000	Hospitalization	2,759.86	2,759.86	2,759.86	2,759.86	2,759.86	2,759.86	839.78	2,144.94	2,267.56	2,267.56	2,311.48	1,519.13	27,909.61
4250.0000	Unemployment Ins	151.96	151.96	179.97										483.89
4270.0000	Workers' Comp	23.00	23.00	34.50	23.00	23.00	23.00	26.44	34.98	23.32	23.32		(172.90)	84.66
4280.0000	Life Ins	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	180.00
4290.0000	Retirement			2,827.00			2,827.00			2,290.11			2,290.11	10,234.22
7720.0000	Meal Allowance													
	Fringe Ben Totals	3,334.33	3,298.57	6,230.28	3,169.82	3,182.21	6,065.08	1,292.68	2,627.59	4,991.55	2,721.17	2,739.87	4,107.77	43,760.92
5265.0000	Net Svc	49.95		99.90		99.90	49.95	49.95	49.95	49.95	49.95	49.95	49.95	599.40
5280.0000	Other Contracted Svcs.						35.75				35.75			143.00
5520.0000	Office Equip't		71.50			99.90	85.70	49.95	49.95	49.95	85.70	49.95	49.95	742.40
	Pur Svcs Totals	49.95	71.50	99.90	-	99.90	85.70	49.95	49.95	49.95	85.70	49.95	49.95	742.40

Monroe County Controller's Office
MDJ Jolana Krawitz - 43-4-03 (Eldred, Hamilton Polk, and Ross Twps.) Revenue Reporting
2013 Audit

G/L Line Item	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
101.4186.403														
6210.0000	Telephone	193.85	193.85	193.85	193.85	193.85	193.85	193.85	193.85	193.85	193.85	193.85	193.85	2,326.20
6255.0000	Postage Meter Rent	36.00		72.00	36.00	36.00		72.00	36.00	36.00	36.00	36.00	36.00	432.00
6311.0000	Association Fees					20.00								20.00
6315.0000	Conference													-
6350.0000	Insurance													-
6351.0000	Public Liability			262.50			262.50			244.50			244.50	1,014.00
6520.0000	Electricity				396.05	163.43	118.52		145.82		291.97		344.93	1,460.72
6525.0000	Heat			946.30		358.93			103.65			124.23	168.00	1,701.11
6540.0000	Water													-
6560.0000	Trash Removal		1,644.10	3,288.20	1,644.10	1,644.10	1,644.10	1,644.10	1,644.10	1,644.10		3,288.20	1,709.86	19,794.96
7100.0000	Office Rent		1,644.10	3,288.20	1,644.10	1,644.10	1,644.10	1,644.10	1,644.10	1,644.10		3,288.20	1,709.86	19,794.96
7810.0000	Banking Charges													-
7846.0000	Local Garbage Exp.		16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00		32.00	32.00	192.00
7850.0000	Other General Exp.													-
7850.0002	Photocopy	57.28	83.58	75.60	77.22	51.63	52.94	61.92	92.99	78.21	70.03	71.86	44.94	818.20
7850.0004	Record Destruction								133.00					133.00
	Other Op'g Totals	287.13	1,937.53	4,854.45	2,363.22	2,483.94	2,287.91	1,987.87	2,365.41	2,212.66	591.85	3,746.14	2,774.08	27,892.19
6250.4186	DJ Postage										878.51	357.50	2,344.88	4,570.89
6435.0000	Constable		357.50	357.50	275.00								175.00	778.94
6472.0000	Interpreter							603.94						603.94
7750.0001	Floater Travel		193.23	183.63			379.68	282.51						1,039.05
	Op'g Base Totals	-	550.73	541.13	275.00	-	379.68	886.45	-	-	878.51	357.50	2,519.88	6,388.88
7101.0000	Office Supplies		126.46	155.35	465.59	128.24		289.29		393.21	251.40	139.37	556.07	2,504.98
7103.0000	Printing / Duplication										145.00			145.00
7104.0000	Subscriptions			109.99	38.49		82.00			71.50				301.98
	Materials Totals	-	126.46	265.34	504.08	128.24	82.00	289.29	-	464.71	396.40	139.37	556.07	2,951.96
5522.0000	Minor Equipment													-
9575.0000	Capital Expense													-
	Capital Outlay Total	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenses	9,723.30	11,451.01	18,043.03	12,168.90	11,945.92	15,520.12	10,639.65	11,176.36	13,654.23	10,807.03	12,968.46	16,523.80	154,621.81
	Net Income	(4,604.44)	(5,786.91)	(12,625.12)	(4,401.61)	(3,762.48)	(8,128.03)	(2,550.46)	(4,206.93)	(4,794.91)	(2,002.93)	(2,944.51)	(7,537.82)	(63,346.15)

Actual Performance Report 8/2/14

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Monroe County Controller's Office Report on Compliance

To Magisterial District Judge JoLana Krawitz, District Court # 43-4-03:

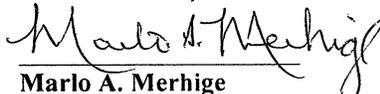
We have audited the statements of cash receipts, disbursements and undisbursed funds of the District Court # 43-4-03 for the year ended December 31, 2013, and have issued our report thereon dated December 12, 2014.

We conducted our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations and specific instructions of the *Pennsylvania Department of Revenue and the Administrative Office of Pennsylvania Courts* is the responsibility of District Court # 43-4-03's management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of District Court # 43-4-03's compliance with certain provisions of laws and regulations. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the District Court #43-4-03's management, and the Board of Commissioners of Monroe County. However, this report is a matter of public record, and its distribution is not limited

December 12, 2014


Marlo A. Merhige
Controller


Michael Weaver
Accountant

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Monroe County Controller's Office Report on Internal Control

To Magisterial District Judge JoLana Krawitz, District Court # 43-4-03:

We have audited the statement of cash receipts, disbursements and undisbursed funds of the District Court # 43-4-03 for the year ended December 31, 2013, and we have issued our report thereon dated December 12, 2014.

We conducted our audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District Court # 43-4-03 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the statements of cash receipts, disbursements and undisbursed funds of District Court # 43-4-03 for the year ended December 31, 2013, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies

and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data in a manner that is consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The reportable conditions noted are as follows:

- 1. Check number 14332 was issued and processed without the District Justice's signature.**
- 2. Check number 14332 was signed by the payee in place of the District Justice's signature.**

Controller's Office recommendations are as follows:

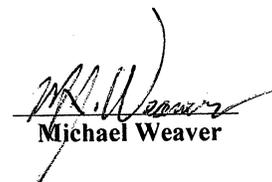
- 1. All issued checks should be signed by the District Justice.**

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the above described reportable conditions are a material weakness.

This report is intended for the information of the District Court # 43-4-03, and the Board of Commissioners of Monroe County. However, this report is a matter of public record, and its distribution is not limited.

December 12, 2014


Marlo A. Merhige


Michael Weaver

Notes to the Financial Statements

Note 1: Basis of Accounting

The financial operations of the District Court # 43-4-03 are conducted and reported in accordance with specific instructions of the Pennsylvania Department of Revenue and the Administrative Office of Pennsylvania Courts, which reporting method is a comprehensive basis of accounting other than generally accepted accounting principles.

Note 2: Basis for the Audit

The Controller's Office is required to conduct an annual audit of the District Court, pursuant to the requirements of article XVII section 1722.1 et. seq. of the County Code.

Note 3: District Justice

JoLana Krawitz served as District Justice at District Court # 43-4-03 during the year ended December 31, 2013 under audit.

Note 4: Field work

Field work was concluded on December 12, 2014.

Audit Distribution List

- Magisterial District Judge JoLana Krawitz -District Court # 43-4-03
- Greg Christine, Chief Clerk - Commissioner's Office
- Robert Casey, Jr. - PA Deputy ControllerGeneral
- Deborah Rivera, Court Administrator
- Prothonotary's Office
- Eldred Township
- Ross Township
- Hamilton Township
- Polk Township
- Rick Pierce, AOPC
- Audit File