

**County Controller
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**LACKAWANNA COUNTY CONTROLLER
ANNUAL AUDITING ACTIVITY REPORT**

2012

DISCLAIMER: This report is not intended to imply that Lackawanna County is in compliance with the Home Rule Charter or the PA County Code with regard to the Controller being involved with the auditing, adjusting, and settling of the accounts of the County for the year ended 2012.

The Controller's Office audited and approved all bills and invoices presented and processed through the General Fund for Fiscal Year Ended 12/31/2012.

The Controller's Office established written procedures for accounts payable auditing.

The Controller's Office implemented a Fraud, Waste, and Abuse Hotline in 2012 that provides the public with a confidential avenue through which instances can be reported and investigated.

Audits made by the Office of the Controller during Fiscal Year 2012 included, but were not limited to the following:

- Lackawanna County Tax Claim Bureau for the Period 01/01/08 through 12/31/11
- Lackawanna County Register of Wills Row Office from 01/01/01 through 12/31/11
- Lackawanna County Home Detention Account from 01/01/2007 through 12/31/2011
- Lackawanna County Work Release Account from 01/01/2007 through 12/31/2011
- Lackawanna County Records Improvement Acct from 01/01/01 through 07/31/2012
- Lackawanna County Sheriff's Row Office from 09/01/2007 through 05/31/2012
- Lackawanna County Prison Inmate Bank Acct Reconcilements through 11/30/2012
- Lackawanna County Prison Canteen Bank Acct Reconcilements through 11/30/2012
- Lackawanna County DA Drug Enforcement Fund Account through 06/30/2012
- Lackawanna County DA Drug Enforcement Petty Cash Account through 06/30/2012
- Lackawanna County Hotel Room Tax of the Scranton Comfort Inn
- Lackawanna County Hotel Room Tax of the Scranton Residence Inn
- Lackawanna County Controlled Substance Asset Forfeiture Account
- Lackawanna County Terrorism Asset Forfeiture Account

Reviews made by the Office of the Controller during Fiscal Year 2012 included, but were not limited to the following:

- Lackawanna County Monthly Retirement Bank Acct Reconcilements through 11/30/12
- Lackawanna County Monthly Juror Bank Account from 04/01/10 through 04/30/12
- Lackawanna County Monthly Work/Comp Bank Acct Reconcilements through 11/30/12
- Wilkes-Barre-Scranton International Airport Single Tax Audit for 2011
- Lackawanna County Retirement Fund Single Audit for 2011
- Lackawanna County Parente Audit for 2011

Audits of the Lackawanna County District Courts from 07/01/2011 through 06/30/2012 as follows:

- District Court 45-1-03 – Magistrate Corbett
- District Court 45-1-02 – Magistrate Farrell
- District Court 45-1-05 – Magistrate Gallagher
- District Court 45-3-01 – Magistrate Gibbons
- District Court 45-1-01 – Magistrate Giglio
- District Court 45-3-03 – Magistrate McGraw
- District Court 45-3-02 – Magistrate Mercuri
- District Court 45-1-08 – Magistrate Pesota
- District Court 45-1-06 – Magistrate Ware
- District Court 45-3-04 – Magistrate Turlip