

**County Controller
Gary A. DiBileo**

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**LACKAWANNA COUNTY CONTROLLER
ANNUAL AUDITING ACTIVITY REPORT
2013**

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 2013.

Controller Gary DiBileo and everyone in the Controller's office are grateful for the openness and transparency of many county offices and departments. Without the cooperation of so many people, this office could not have accomplished its work as mandated by the Home Rule Charter and the PA County Code.

During 2013, the Controller's Office performed numerous internal audits and reviews of various county departments and offices. In addition the Controller's office audited more than 30,000 invoices prior to payment and in accordance with the Home Rule Charter. These invoices were audited for proper authorization by department heads or row officers and for correctness. The following list of audits and reviews does not include confidential, specially requested audits and reviews.

INTERNAL AUDITS

Internal audits conducted by the Controller's Office during 2013 included, but were not limited to, the following:

- Lackawanna County Prison Inmate Monthly Account Reconciliations through 11/30/2013
- Lackawanna County Prison Canteen Monthly Account Reconciliations through 11/30/2013
- District Attorney Drug Enforcement Petty Cash Account through 06/30/2013
- District Attorney Controlled Substance Asset Forfeiture Account through 06/30/2013
- District Attorney Terrorism Asset Forfeiture Account through 06/30/2013
- Lackawanna County Coroner's Office through 12/31/2012
- Lackawanna County Clerk of Judicial Records – Criminal Division- through 12/31/2012
- Lackawanna County Clerk of Judicial Records – Civil Division – through 12/31/2012
- Lackawanna County Trolley Museum Petty Cash Audit
- Lackawanna County Payroll Flat-Rate Pay Limited Audit
- Lackawanna County Coal Mine and McDade Park Petty Cash Audit
- Lackawanna County McDade Park Rentals and Activities Receipts Audit
- Lackawanna County Prison Telephone Account Audit through 12/31/2012

Audits were completed for the following Courts through 06/30/2012. Audits of the second half of 2012 are currently underway.

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

LIMITED SCOPE REVIEWS

A selection of the reviews conducted by the Controller's office during 2013, include the following:

- Lackawanna County Audited Financial Statements for 2012
- Lackawanna County Retirement Fund Single Audit for 2012
- Wilkes-Barre Scranton International Airport Single Tax Audit for 2012
- Lackawanna County Monthly Workers Compensation Bank Account Reconciliations through 11/30/2013
- Lackawanna County Prison Purchasing Procedure Review
- Monthly row office & departmental receipts and disbursements reports through November 2013 (prepared by the Controller's office for the purpose of reviewing activity):
 - Register of Wills
 - Tax Claim Office
 - Sheriff's Office
 - Clerk of Judicial Records, Civil Division
 - Clerk of Judicial Records, Criminal Division
 - Lackawanna County Home Detention Account

HOTEL TAX AUDITS

- Clarion Hotel, Scranton
- Clarks Summit Econolodge
- Mid-Valley Hotel

FRAUD, WASTE, & ABUSE HOTLINE

The Controller's office maintained a Fraud, Waste, and Abuse Hotline in 2013, which offered the public a confidential avenue for reporting suspected fraud, waste, and abuse. All tips were given to the Lackawanna County District Attorney's office, in accordance with the hotline's by-laws. As needed and also in accordance with the by-laws, some tips were also given to the county Human Resources department. Tips can be communicated in three ways:

- Individuals may call a secure, confidential phone number, 570-963-6600.
- They can send a letter to a secure, confidential address at PO Box 254, Scranton, PA 18501.
- They can send a secure, confidential email to the hotline via a link provided on the Lackawanna County Homepage.