

COUNTY OF MONROE
OFFICE OF THE CONTROLLER

ERIK DIEMER
CONTROLLER



Monroe County PA Prothonotary
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Magisterial District Court 43-4-01

Period of Review: January 1, 2023 – December 31, 2023

Report Date: September 18, 2024

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Magisterial District Judge Brian Germano
Magisterial District Court 43-4-01

Report on Financial Statements

We have audited the accompanying Statement of Receipts and Disbursements of Magisterial District Court 43-4-01 for the year January 1, 2023, to December 31, 2023 (hereinafter referred to as the Schedule) and the related notes to the Schedule.

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this Schedule in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Schedule, whether due to human error or fraud. In making those risk assessments, the auditor considers internal control relevant to management's preparation and fair presentation of the Schedule to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of management's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Schedule

In our opinion, the Schedule referred to above presents fairly, in all material respects, the financial activity arising from cash transactions of the Magisterial District Court 43-4-01 for the years January 1, 2023, to December 31, 2023, in accordance with the U.S. generally accepted accounting principles.

As discussed in Note 1, the Schedule was prepared based on cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also discussed in Note 1, the Schedule presents only the Magisterial District Court 43-4-01 financial activity and does not purport to, and does not, present fairly the assets, liabilities and results of operations with the cash receipts and disbursements basis of accounting of the County of Monroe for the years January 1, 2023, to December 31, 2023, in conformity.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 18, 2024, on our consideration of Magisterial District Court 43-4-01 internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering management's internal control over financial reporting and compliance.



Erik Diemer, Controller

Dated: September 18, 2024

GL CLASS

Revenue

Germano 43-4-01
2023

Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
101.4186.401.3484.0000 Rev Reimb - Various													
101.4186.401.3650.0000 Vehicle Citations	(\$2,246.60)	(\$1,966.41)	(\$2,556.05)	(\$2,075.01)	(\$1,088.65)	(\$2,801.62)	(\$1,663.32)	(\$1,912.47)	(\$1,926.51)	(\$1,546.01)	(\$1,395.48)	(\$1,395.48)	(\$168.50)
101.4186.401.3651.0000 Criminal Fines	(\$308.49)	(\$100.00)	(\$141.51)										(\$597.60)
101.4186.401.3652.0000 Civil Fines	(\$1,506.96)	(\$2,744.94)	(\$3,317.41)	(\$1,437.13)	(\$1,888.42)	(\$1,829.62)	(\$2,262.01)	(\$1,902.12)	(\$2,702.72)	(\$2,419.65)	(\$1,919.96)	(\$3,283.76)	(\$17.60)
101.4186.401.3653.0000 County Fines	(\$878.34)	(\$1,021.75)	(\$898.41)	(\$895.20)	(\$775.41)	(\$1,222.76)	(\$932.70)	(\$803.29)	(\$920.19)	(\$820.34)	(\$776.17)	(\$660.49)	(\$10,605.05)
101.4186.401.3654.0000 Postage Reimbursements	(\$535.30)	(\$515.97)	(\$517.38)	(\$345.91)	(\$529.51)	(\$423.06)	(\$572.60)	(\$526.89)	(\$556.78)	(\$445.73)	(\$312.67)	(\$716.89)	(\$6,098.69)
101.4186.401.3655.0000 Constable Reimbursements	(\$5.00)			(\$25.57)									(\$33.07)
Grand Total	(\$5,480.89)	(\$6,348.67)	(\$6,530.76)	(\$4,776.82)	(\$4,883.19)	(\$6,277.46)	(\$5,630.63)	(\$5,144.77)	(\$6,106.20)	(\$5,233.73)	(\$4,438.95)	(\$6,076.72)	(\$66,930.79)

GL CLASS

Expense

Row Labels	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
101.4186.401.4115.0000 Wages and Salaries	\$7,365.53	\$6,597.54	\$7,207.03	\$7,088.01	\$9,981.22	\$8,783.66	\$8,165.47	\$8,016.40	\$7,645.42	\$6,068.01	\$7,817.81	\$8,130.72	\$94,886.82
101.4186.401.4140.0000 Overtime Wages	\$173.04	\$33.63	\$121.61	\$68.30	\$76.81	\$51.01	\$65.84	\$51.40	\$77.84	\$199.08	\$17.22	\$15.73	\$971.51
101.4186.401.4210.0000 FICA	\$570.01	\$501.25	\$556.10	\$542.54	\$762.76	\$669.38	\$623.02	\$610.51	\$566.51	\$625.75	\$592.93	\$616.53	\$7,257.29
101.4186.401.4230.0000 Hospitalization	\$663.01	\$663.01	\$663.01	\$663.01	\$663.01	\$663.01	\$663.01	\$663.01	\$662.45	\$662.45	\$662.45	\$662.45	\$7,953.88
101.4186.401.4250.0000 Unemployment Comp	\$243.78	\$238.92	\$357.49	\$193.97	\$39.84								\$1,074.00
101.4186.401.4270.0000 Workers Comp Expense	\$13.62	\$13.34	\$19.97	\$13.35	\$13.26	\$21.50	\$14.85	\$14.67	\$21.78	\$14.90	\$14.61	\$14.57	\$190.42
101.4186.401.4280.0000 Life Insurance	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$22.50	\$270.00
101.4186.401.4290.0000 Retirement Employees			\$2,704.00		\$2,899.00	\$2,899.00							\$9,695.00
101.4186.401.5265.0000 Internet Services	\$95.01	\$95.01	\$190.18	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$95.09	\$94.09	\$1,140.00
101.4186.401.5280.0000 Other Contracted Services	\$205.00	\$205.00	\$205.00	\$205.00	\$205.00	\$205.00	\$410.00	\$205.00	\$205.00	\$205.00	\$205.00	\$205.00	\$2,460.00
101.4186.401.6210.0000 Telephone	\$193.68	\$193.68	\$196.12	\$190.96	\$191.00	\$190.88	\$191.04	\$191.04	\$191.04	\$194.31	\$194.28	\$194.31	\$2,312.34
101.4186.401.6295.0000 Meter Rental	\$118.35			\$118.35				\$118.35		\$118.35			\$473.40
101.4186.401.6311.0000 Association Dues/Expenses			\$25.00										\$25.00
101.4186.401.6351.0000 Public Liability			\$584.50			\$642.50			\$616.50				\$2,460.00
101.4186.401.6472.0000 Interpreter Fees	\$1,145.55		\$340.00	\$340.00	\$130.00	\$579.80	\$271.24	\$271.24	\$832.37	\$445.36	\$246.48	\$622.50	\$4,613.30
101.4186.401.6560.0000 Trash Removal	\$75.32	\$75.32	\$79.08	\$79.08	\$79.08	\$98.85	\$79.08	\$79.08	\$96.85	\$79.08	\$96.85	\$79.08	\$925.43
101.4186.401.7100.0000 Office/Space Rentals	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$3,343.75	\$40,125.00
101.4186.401.7101.0000 Office Supplies/Forms	\$508.47	\$508.47	\$29.38		\$403.23	\$491.07	\$343.75	\$343.75	\$343.75	\$462.31	\$319.80	\$140.98	\$3,383.30
101.4186.401.7103.0000 Printing/Duplication	\$650.00				\$139.22			\$96.78	\$941.28	\$650.00			\$1,439.22
101.4186.401.7104.0000 Subscriptions/Books				\$448.00		\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$612.00
101.4186.401.7846.0000 Local Garbage Expense	\$16.00	\$16.00	\$16.00	\$32.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$16.00	\$176.00
101.4186.401.7850.0002 Photocopy	\$9.21	\$6.69	\$144.34	\$6.32	\$6.74	\$143.81	\$8.02	\$12.04	\$149.31	\$12.17	\$9.41	\$145.11	\$653.17
101.4186.401.7850.0004 Record Disposal					\$400.00					\$1,200.00			\$1,600.00
Grand Total	\$12,921.48	\$14,309.66	\$16,449.06	\$13,471.23	\$16,168.51	\$18,711.81	\$14,087.67	\$13,806.86	\$17,605.69	\$16,414.11	\$13,656.18	\$17,074.82	\$184,687.08

TOTAL \$117,756.29

Notes to Financial Statement
For the Period January 1, 2023, to December 31, 2023

1. Summary of Significant Accounting Policy

A. Reporting Entity

A portion of the Magisterial District Court 43-4-01 financial activity is a part of the County of Monroe's reporting entity, included in the general fund and is subject to annual financial audit by external auditors. The remaining financial activity is part of other governmental entities. This report is only for internal audit purposes.

B. Basis of Accounting

The accounting records of the County of Monroe and the Statement of Receipts and Disbursement and Changes in Cash Balance are maintained on the cash receipts and disbursements basis of accounting. Under this basis of accounting, revenue is recognized when cash is received, and expenditures are recognized when paid. This differs from Generally Accepted Accounting Principles (GAAP), which requires the accrual basis of accounting.

C. Administrative Guidelines

An automated *Clerical Procedures Manual* is published by the Administrative Office of Pennsylvania Courts (AOPC). Each magisterial district court is required to follow the procedures mandated under the authority of Rule 505 of the Pennsylvania Rules of Judicial Administration.

Brian Germano was the Magisterial District Judge for the period January 1, 2023, to December 31, 2023.

We have audited, in accordance with the auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller of the United States; the accompanying Statement of Receipts and Disbursements of Magisterial District Court 43-4-01 for the years January 1, 2023, to December 31, 2023 (hereinafter referred to as the Schedule) and have issued our report thereon dated September 18, 2024.

Internal Control over Financial Reporting

In planning and performing our audit of the Schedule, we considered Magisterial District Court 43-4-01 internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedule, but not for the purpose of expressing our opinion on the effectiveness of management's internal control. Accordingly, we do not express an opinion on the effectiveness of the Magisterial District Court 43-4-01's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Significant deficiencies or material weaknesses may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Magisterial District Court 43-4-01 Schedule is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. Our audit also included sufficient and appropriate tests for fraud, waste and abuse and we included in our report any material (either quantitatively or qualitatively) instances we noted however, our audit procedures would not necessarily identify all instances of fraud, waste and abuse that may be reportable.

Management's Response to the Audit

If provided, the Magisterial District Court 43-4-01 response to our audit is included in this report. We did not audit these responses and, accordingly, we do not express an opinion on the same.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal controls and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication and use of management, the Magisterial District Judge, the Court, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Erik Diemer
Controller Monroe County

Dated: September 18, 2024