



**County of Chester
Office of the Controller
Internal Audit Department**

**Management Letter
For the Year Ended
December 31, 2011**

Pocopson Home Guest Fund

Management Letter

Valentino F. DiGiorgio, III, Controller

**To: R. Alan Larson, Administrator
Pocopson Home**

Introduction

On September 17, 2012, Internal Audit completed an audit of the *Pocopson Home Guest Fund (Guest Fund)* for the year ended December 31, 2011. Carissa Petrelia was the auditor-in-charge. Internal Audit is required by County Code to review county offices annually to ensure compliance with policies and procedures and to assess their overall internal control structure. The scope of our audit included a review of the following:

- Cash and Petty Cash
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Overall Compliance

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards* published by the Comptroller of the United States. We have also issued our Independent Auditor's Report on Compliance and Internal Controls over Financial Reporting concurrent with this management letter. Disclosures and other information in that report (also dated September 17, 2012) should be considered in conjunction with this management letter.

Executive Summary

The management and staff of the Pocopson Home are, in all material respects, in compliance with Federal and Commonwealth regulations applicable to the maintenance of the *Guest Fund*. There were no matters of a significant nature related to internal or procedural controls noted during this audit. However, a minor finding involving procedural controls is included in this management letter.

The management and staff of the Pocopson Home should be commended for their dedication to excellence. Internal Audit offers its compliments to an extremely knowledgeable and well-trained staff.

We want to thank the accounting director and the accounting staff for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-6064 should you have any questions or concerns.

COUNTY OF CHESTER
POCOPSON HOME GUEST FUND
FINDING AND RECOMMENDATION
FOR THE YEAR ENDED DECEMBER 31, 2011

Finding: Personal Needs Income

In two instances, a Personal Needs Income account had a negative balance and was not researched/remedied in a timely manner. These items have since been cleared.

Recommendation

Internal Audit recommends that the Personal Needs Income accounts are reviewed on a monthly, or at minimum, a quarterly basis, to ensure that items are remedied in a timely manner.

Auditee Response

Pocopson Home Management concurs with the audit finding and recommendation.

COUNTY OF CHESTER
POCOPSON HOME GUEST FUND
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2011

Pocopson Home Administrator, R. Alan Larson, indicated through written confirmation that an exit conference would be waived this year. Pocopson Home Administrator R. Alan Larson has accepted the Audit Report and Management Letter as presented.