

# *The County of Chester*

## *Office of the Controller*

### *Internal Audit*

### *Department*



*Photo provided by Chester County Planning Commission*

*Annual Report*  
*For the year ended December 31, 2013*



*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***

***Mission Statement***

The mission of the Internal Audit Department is to serve the citizens and taxpayers of Chester County through the performance of independent, objective reviews and evaluations of all relevant activities. In performing these duties, the Internal Auditor will endeavor to assist administrators and department managers in achieving the best utilization and administration of taxpayer resources. These efforts are intended to improve County operations and to help ensure that the County is fulfilling its fiduciary responsibilities to its citizens and taxpayers.





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***INTERNAL AUDIT DEPARTMENT***

***Statement of Purpose, Authority and Responsibility***

The County of Chester Internal Audit Department is comprised of four accounting / auditing professionals including an Internal Audit Manager and three (3) Staff Auditors. The department reports administratively to the County's First Deputy Controller and functionally to the County Controller and a three member Board of Commissioners.

In accordance with County Code requirements, the Chester County Internal Audit Department is authorized to direct a broad comprehensive program of internal auditing within the County. The internal auditors are responsible for examining and evaluating the adequacy and effectiveness of the systems of internal control established by the various agencies of the County and to audit, settle, and adjust the accounts and financial statements of these same agencies annually. In accomplishing these activities, the Manager of Internal Audit, as well as all members of the audit staff, are authorized to have full, free, and unrestricted access to all County records, property, and personnel, except as restricted by law.

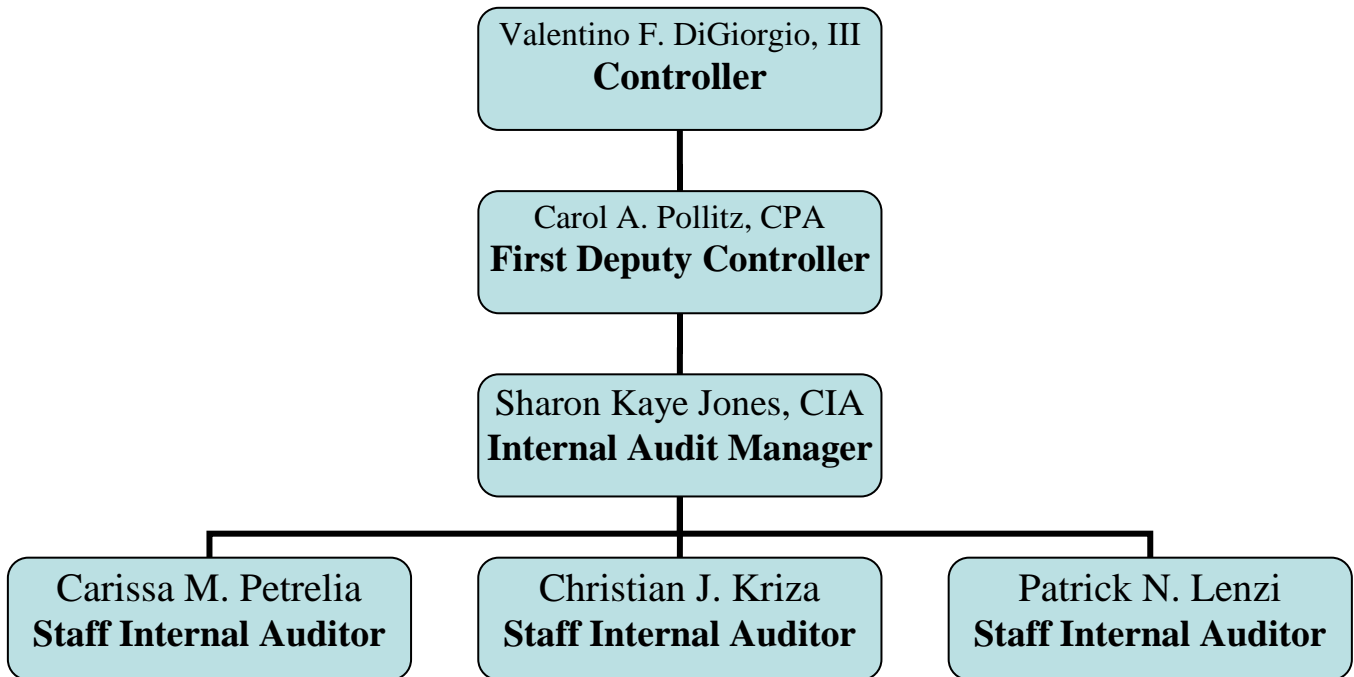
In accordance with Generally Accepted Government Accounting and Auditing Standards, the audit department is responsible for ensuring that (1) the audit is conducted by personnel who collectively have the necessary skills, (2) independence is maintained, (3) applicable standards are followed in planning and conducting audits and reporting the results, (4) significant noncompliance or abuse (fraud) should be properly investigated and reported to the appropriate level of management; (5) auditors should report recommendations for actions to correct problems and to improve operations.



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**INTERNAL AUDIT DEPARTMENT**

*Organizational Chart*





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***INTERNAL AUDIT DEPARTMENT***


***Staff Credentials and Certifications***

Sharon Kaye Jones, *Internal Audit Manager*  
Bachelor of Science, Villanova University, 1984  
Certified Internal Auditor (CIA) 1993  
29 years internal audit experience

Carissa M. Petrelia, *Staff Auditor*  
Bachelor of Science, West Chester University, 2004  
9 years experience (2.5 years finance/accounting / 6.5 years internal audit)

Christian J. Kriza, *Staff Auditor*  
Bachelor of Science, West Chester University, 2009  
4 years internal audit experience

Patrick N. Lenzi, *Staff Auditor*  
Bachelor of Science, West Chester University, 2010  
2.75 years experience (2 years accounting/tax / .75 years internal audit)



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***INTERNAL AUDIT DEPARTMENT***

***2013 Audit Summary***

***Annual Audits Required by County Code***

<b><u><i>Auditee</i></u></b>	<b><u><i>Reportable Conditions</i></u></b>
District Court 15-1-01	None
District Court 15-1-02	None
District Court 15-1-03	None
District Court 15-1-04	None
District Court 15-1-05	None
District Court 15-2-01	None
District Court 15-2-03	None
District Court 15-2-05	None
District Court 15-2-06	None
District Court 15-2-07	None
District Court 15-3-01	None
District Court 15-3-04	None
District Court 15-3-05	None
District Court 15-3-06	None
District Court 15-3-07	None
District Court 15-4-01	None
District Court 15-4-02	None
District Court 15-4-03	None
District Court 15-4-04	None
Adult Probation	None
Clerk of Courts	None
Correctional Center	None
County Prison	None
County Sheriff	None
Prothonotary	None
Recorder of Deeds	None
Register of Wills	None



**2013 Audit Summary (continued)**

**Annual Audits Required by State**

<b><u>Auditee</u></b>	<b><u>Reportable Conditions</u></b>
Drug Forfeiture	None
Pocopson Home (Guest Fund)	None

**Special Projects Requested by Management**

Auto Supply Inventory	Not Applicable
Central Stores Inventory	Not Applicable
Print Shop Inventory	Not Applicable
Agency Funds Compilation	Not Applicable
Pocopson Home (Imprest Fund)	Not Applicable





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***INTERNAL AUDIT DEPARTMENT***

***2014 Goals and Objectives***

- To complete all Row Office and District Court audits in a timely manner within the year.
  - To continue to incorporate new audits into the audit schedule as a result of an ongoing risk assessment process.
  - To conduct “agreed upon procedure engagements” in addition to financial audits at the request of the Controller as a means to increase County efficiency and save taxpayer money.
  - To assist in investigations involving fraud complaints received via the County’s Fraud, Waste, and Abuse hotline.
  - To prepare the Agency Fund footnote disclosure for inclusion in the DCED report as well as the CAFR.
  - To continue to complete 40 hours of continuing education annually to keep abreast of new accounting / auditing issues and pronouncements as required by the GAO Yellow Book.
  - To help maintain and update the new Audit Department subdirectory within the Office of the Controller Website.
  - To provide assistance to the Controller and First Deputy Controller with respect to special projects and other tasks.
  - To continue to encourage all staff auditors to pursue and achieve either the CIA or CPA designation.
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