

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



*Management Letter
Pocopson Home Guest Fund
For the year ended December 31, 2007*

Valentino F. DiGiorgio, III

Valentino F. DiGiorgio, III, Controller

**To: Tom Mancill, Fiscal Coordinator
Pocopson Home**

Introduction

On April XX, 2008, Internal Audit completed an audit of the *Pocopson Home Guest Fund (Fund)* for the year ended December 31, 2007. Gretchen W. Sohn, CIA, was the auditor-in-charge and was assisted by one additional auditor. 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.

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 *Fund*. The audit disclosed no procedural or internal control weaknesses.

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

We would like to thank the fiscal coordinator and accounting staff for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-6797 should you have any questions or concerns.

COUNTY OF CHESTER
POCOPSON HOME GUEST FUND
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2007

The audit disclosed no procedural or internal control findings, therefore an exit conference is not warranted. Pocopson Home Fiscal Coordinator, Tom Mancill, has accepted the report and management letter as presented.