

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



*Management Letter  
Pocopson Home Guest Fund  
For the year ended December 31, 2006*

*Valentino F. DiGiorgio*

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Valentino F. DiGiorgio, III, Controller

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

**Introduction**

On April 5, 2007, Internal Audit completed an audit of the *Pocopson Home Guest Fund (Fund)* for the year ended December 31, 2006. Robert Pinkos, 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*. Internal Audit noted no matters of a significant nature in the area of compliance, or in the overall internal control structure.

Internal Audit did note, however, a matter of lesser significance involving compliance with policies and procedures. This matter has been included within this Management Letter

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) 344-5906 should you have any questions or concerns.

**COUNTY OF CHESTER**

**POCOPSON HOME GUEST FUND**

**FINDINGS AND RECOMMENDATIONS**

**FOR THE YEAR ENDED DECEMBER 31, 2006**

**I. COMPLIANCE WITH POLICIES AND PROCEDURES**

Finding 1: Overall Compliance

Internal Audit noted in 1 instance that the interest charged to the resident's Personal Need Income (PNI) per the most recent Pennsylvania 162 form was not accurate.

Recommendation

Internal Audit recommends that management updates the resident's PNI to charge the correct amount of interest according to the most updated Pennsylvania 162 form.

Auditee Response

*Pocopson Home management acknowledges Internal Audit's finding and concurs with its recommendation.*

**COUNTY OF CHESTER**  
**POCOPSON HOME GUEST FUND**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2006**

On April 13, 2006, Pocopson Home Fiscal Coordinator, Tom Mancill, indicated through a written confirmation that an exit conference would be waived this year. The Fiscal Coordinator has accepted the report as presented.