

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



*Management Letter
Register of Wills / Clerk of Orphans' Court
For the year ended December 31, 2006*

Valentino F. DiGiorgio

Valentino F. DiGiorgio, III, Controller

To: Paula Gowen, Register of Wills/Clerk of the Orphans' Court

Introduction

On March 7, 2007, Internal Audit completed an audit of the *Office of the Register of Wills/Clerk of the Orphans' Court (Register)*. Jeffery Slaymaker, Jr., CPA, was the auditor-in-charge and was assisted by one other auditor. Internal Audit is required by the Pennsylvania 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
- Court Ordered Escrow Accounts
- Liabilities
- Cash Receipts
- Manual Receipts
- Inheritance Tax Receipts
- Cash Disbursements
- Voided Transactions.

Executive Summary

The management and staff of the *Register* are in all material respects, in compliance with policies and procedures imposed by the County of Chester and by the *Register*. No incidents of internal control weaknesses or non-compliance were noted during the audit.

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

Internal Audit would like to thank the management and staff of the *Register* for their cooperation and assistance during the course of this audit. Please feel free to contact our office at (610) 344-6155 should you have any questions or concerns.

COUNTY OF CHESTER
OFFICE OF THE REGISTER OF WILLS/CLERK OF ORPHANS' COURT
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2006

An exit conference was not warranted for the audit of the Register of Wills / Clerk of Orphans' Court. Register of Wills Paula Gowen has accepted the report as presented.