

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



*Annual Report*  
*For the year ended December 31, 2018*



*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***

***Mission Statement***

The mission of the County of Chester Internal Audit Department is to serve the citizens and taxpayers of the County of Chester through the performance of independent, objective reviews and evaluations of all relevant activities. In performing these duties, the Internal Audit Department 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.

***Contact Information***

Chester County Controller's Office  
Margaret Reif, Controller  
313 West Market Street, Suite 6302  
West Chester, PA 19380-0991  
P: 610-344-6155  
F: 610-344-6750  
[ControllerDept@chesco.org](mailto:ControllerDept@chesco.org)





*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***


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

The County of Chester Internal Audit Department is comprised of three accounting / auditing professionals including an Internal Audit Manager and two (2) Senior Auditors. The department reports administratively to the County's Deputy Controller and functionally to the County Controller and a three member Board of Commissioners.

In accordance with County Code requirements, the County of Chester 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 Internal 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.

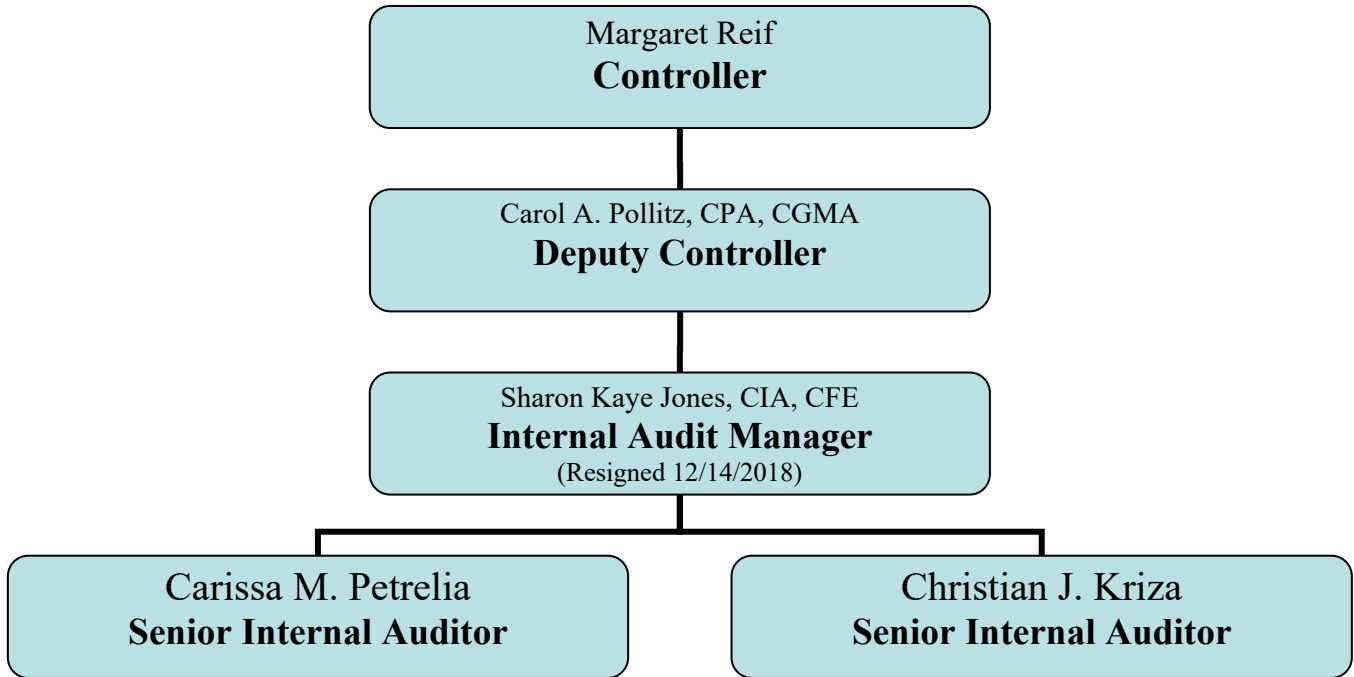
The County of Chester Internal Audit Department complies with *Government Auditing Standards*, which requires the audit staff to obtain a minimum of 80 hours of professional continuing education requirements every two years with 24 hours in government related courses.



*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***

*Organizational Chart*



***Other Staff Members Who Left the Department in 2018:***

Austin Kelly, Auditor – March

*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***

***2018 Audit Summary***

***Annual Audits Required by County Code (For FYE December 31, 2017)***

<u><i>Auditee</i></u>	<u><i>Reportable Conditions</i></u>
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 15-2-07	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
County Prison Canteen	None
County Prison Correctional Center	None
Prison Inmate Fund	None
County Sheriff	None
Prothonotary	None
Recorder of Deeds	None
Register of Wills	None

\* Denotes audits performed by the CPA Firm of Zelenkofske Axelrod LLC.



*County of Chester  
Office of the Controller*

***INTERNAL AUDIT DEPARTMENT***

*2018 Audit Summary (continued)*

***Special Projects Requested by Management***

Agency Funds Compilation  
Print Shop Inventory  
Sheriff K9 Fund

