



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

**Management Letter
For the Year Ended
December 31, 2011**

Office of the Recorder of Deeds

Management Letter

Valentino F. DiGiorgio III

Valentino F. DiGiorgio, III, Controller

To: Rick Loughery, Recorder of Deeds

Introduction

On February 16, 2012, Internal Audit completed an audit of the *Office of the Recorder of Deeds (Recorder)* for the year ended December 31, 2011. Gretchen W. Sohn, CIA, was the auditor-in-charge and was assisted by one additional staff 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/Change Funds
- Accounts Receivable
- Liabilities
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Recorder's Records Fund.

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards* published by the Comptroller of the United States. We have also issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters concurrent with this management letter. Disclosures and other information in that report (also dated February 16, 2012) should be considered in conjunction with this management letter.

Executive Summary

The management and staff of the *Recorder* are, in all material respects, in compliance with policies and procedures imposed by the County of Chester, the Commonwealth of Pennsylvania, and by the *Recorder*. The audit disclosed no procedural or internal control weaknesses.

The management and staff of the *Recorder* 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 wants to thank the management and staff of the *Recorder* for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-6769 should you have any questions or concerns.

COUNTY OF CHESTER
OFFICE OF THE RECORDER OF DEEDS
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2011

There were no findings for the audit of year ended December 31, 2011 therefore an exit conference was not warranted. The Recorder of Deeds, Rick Loughery, has accepted the audit report and management letter as presented.