Management Letter
Office of the Clerk of Courts
For the year ended December 31, 2008

Valentino F. DiGiorgio, III, Controller
To: Teena A. Peters, Clerk of Courts

Introduction

On December 22, 2009, Internal Audit completed an audit of the Office of the Clerk of Courts (Clerk) and Adult Probation (APO). Sharon Kaye Jones, CIA was the auditor-in-charge and was assisted by 1 additional member of the audit team. Internal Audit is required by Pennsylvania County Code to review county offices annually to ensure compliance with policies and procedures and to assess their overall control structure. The scope of the audit included a review of the following:

- Cash and Petty Cash
- Liabilities
- Manual Receipts
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Automation Fund
- Unclaimed Property – Escheats

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 Compliance and Internal Control over Financial Reporting concurrent with this management letter. Disclosures and other information in this report (also dated December 22, 2009) should be considered in conjunction with this management letter.

Executive Summary

The management and staff of the Clerk are, in all material respects, in compliance with policies and procedures imposed by the County of Chester and the Commonwealth of Pennsylvania. Our audit disclosed only one internal control weakness which requires management’s attention. The staff of the Clerk should be complimented for their commitment to excellence.

Although this audit included the work of the Clerk and APO, management has requested that two separate reports be issued, each one independent of the other. Matters specific to APO have been removed from this document and included in the management letter addressed to the Chief Probation Officer.

Internal Audit would like to thank the management and staff of the Clerk and APO for their cooperation and assistance during the course of this audit. Please feel free to contact our office at (610) 344-5913 should you have any questions or concerns.
COUNTY OF CHESTER
OFFICE OF THE CLERK OF COURTS
FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2008

I. INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS

SAFEGUARDING OF ASSETS

Finding 1: Automation Fee

Automation fees collected in December 2008 were not deposited into the Automation Fund checking account until March 2009. The fees collected by APO were properly paid over to the Clerk on January 8, 2009. Fees collected by the Clerk were paid over to the County in January 2009 and then subsequently vouchered and remitted back to the Clerk on February 3, 2009. Both checks were held until March 9, 2009 when they were deposited into the checking account along with the January and February fees collected by APO.

Recommendation

Deposits to the Automation Fund should be made in a timely manner. At no time should checks be held in lieu of deposit into a bank account.

Auditee Response

Finding noted. The Clerk will comply in the future.
COUNTY OF CHESTER
OFFICE OF THE CLERK OF COURTS
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2008

Due to the nature of the audit findings and recommendations, an exit conference was not warranted for the 2008 audit. Management of the Office of the Clerk of Courts has chosen to accept the report as presented.