

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



*Management Letter  
Office of the Register of Wills / Clerk of the Orphans'  
Court*

*For the year ended December 31, 2008*

*Valentino F. DiGiorgio, III*

Valentino F. DiGiorgio, III, Controller

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

### **Introduction**

On May 28, 2009, Internal Audit completed an audit of the *Office of the Register of Wills/Clerk of the Orphans' Court (Register)*. Carissa M. Petrelia was the auditor-in-charge. 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.

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 that Report (also dated May 28, 2009) should be considered in conjunction with this Management Letter.

### **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*. A minor finding involving internal control is included within this Management Letter.

We would like to thank the management and staff of the *Register* for their cooperation and assistance during the course of this audit. We have provided herein a copy of our "Audit Findings" and "Recommendations" for your review and comment.

Please feel free to contact our office at (610) 344-6064 should you have any questions or concerns.

**COUNTY OF CHESTER**  
**OFFICE OF THE REGISTER OF WILLS/CLERK OF THE ORPHANS' COURT**  
**FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**I. INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS**

RECORDING/RECORDKEEPING

Finding 1: Cash Disbursements

Internal Audit noted that the date information on a check and its corresponding check stub did not match. As a result the check did not match the supporting documentation.

Recommendation

Internal Audit recommends that management and staff take greater care to ensure that information on checks and their corresponding stub agree and properly reflect supporting documentation.

Auditee Response

*Management and the Account Clerk have examined the current financial procedures for processing and preparing checks. We believe that the error was human oversight due to a failure to notice that the month on the manual check did not match the month on the supporting documentation or the check stub. The main focus was on verifying that the amount, the payee and the payment amount matched the invoice. These entries were correct as verified. In the future, all entries on the checks will be more carefully checked and verified with the same degree of attention.*

**COUNTY OF CHESTER**  
**OFFICE OF THE REGISTER OF WILLS/CLERK OF ORPHANS' COURT**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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.