



County of Chester
Office of the Controller
Internal Audit Department

Management Letter
For the Year Ended
December 31, 2020

County of Chester
Office of the Register of Wills/
Clerk of the Orphans' Court

Management Letter

Margaret Reif, Controller

Register of Wills/Clerk of the Orphan's Court - Executive Summary

Are there any MAJOR issues that require management's immediate action and/or attention? **No**
(Sufficient controls are not in place to address the associated risk.)

Are there any LESSER SIGNIFICANT issues that require management's action and/or attention? **No**
(Process is not critical to the overall operation.)

Are there any MINOR issues that do not require management's action and/or attention? **No**
(Sufficient controls are in place and issue is strictly a result of human error and oversight.)

Recap of Findings Identified	
0	Major Findings
0	Lesser Significant Findings
0	Minor Findings

Margaret Reif

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Introduction

On March 21, 2022, Internal Audit completed an audit of the Office of the Register of Wills/Clerk of the Orphan's Court (*Register*) for the year ended December 31, 2020. Christian J. Kriza was the auditor-in-charge. Internal Audit conducted an audit to ensure Fund compliance with policies and procedures and to assess their overall internal control structure. The scope of the audit included a review of the following:

- Cash and Petty Cash
- Court Ordered Escrow Accounts
- Liabilities
- Cash Receipts
- Manual Receipts
- Cash Disbursements
- Voided Transactions
- Inheritance Tax Receipts

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General 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 March 21, 2022) should be considered in conjunction with this Management Letter.

Summary

The *Register* was found to be in compliance with policies and procedures mandated by the County of Chester and by the *Register*. A final copy of this report will be transmitted electronically to you upon receipt of your responses. In addition, since audit reports are a matter of public record, your final report will be posted on the Controller's webpage within one week of issuance.

Methodology

Internal Audit interviewed key personnel, observed operations, reviewed written policies, procedures, system reports and source documents, and tested specific transaction activity where applicable.

Cash is reconciled and reviewed at 100%.

Petty Cash is counted during the course of the on-site fieldwork. Outstanding vouchers are reviewed.

Court Ordered Escrow Accounts is reconciled and reviewed at 100%. There was no activity related to Court Ordered Escrow Accounts in 2020.

Liability Balances are reconciled and reviewed at 100%.

Cash receipts are tested on a sample basis. The sample size tested for the year ended 12/31/2020 was 30 out of a population of 12,101 receipts generated in 2020.

Manual Receipts are tested on a sample basis. There were no manual receipts used in 2020.

Cash Disbursements are tested on a sample basis. The sample size tested for the year ended 12/31/2020 was as follows:

- 6 Operating Account disbursements out of a population of 57 checks created in 2020.
- 4 Attorney for Minor Account disbursements out of a population of 14 checks created in 2020.
- 1 Counseling Fund Account disbursement out of a population of 1 check created in 2020.
- 1 Automation Fund Account disbursement out of a population of 1 check created in 2020.

Voided Receipts are tested on a sample basis. The sample size tested for the year ended 12/31/2020 was 15 out of a population of 146 receipts voided in 2020.

Voided Disbursements are tested on a sample basis. There were no voided disbursements in 2020.

Voided Inheritance Tax Receipts are tested on a sample basis. The sample size tested for the year ended 12/31/20 was 4 out of a population of 18 voided inheritance tax receipts generated in 2020.

Escheats are tested on a sample basis. No escheatable items were identified in 2020.