County of Chester
Office of the Prothonotary

Independent Auditor’s Report

Margaret Reif, Controller
County of Chester

Office of the Prothonotary

Annual Financial Statement Audit

As of December 31, 2020 and 2019

Debbie Bookman, Prothonotary
Office of the Prothonotary
Chester County Justice Center
201 West Market Street, Suite 1425
West Chester, PA 19380-0989
## Table of Contents

Independent Auditor’s Report ........................................................................................................................................ 1

Financial Statements

<table>
<thead>
<tr>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statements of Assets and Liabilities – Cash Basis</td>
<td>3</td>
</tr>
<tr>
<td>Statements of Receipts, Disbursements and Cash Balances – Cash Basis</td>
<td>4</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>8</td>
</tr>
</tbody>
</table>

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters ........................................................................................................................................ 10

Schedule of Findings and Recommendations ................................................................. 12

Summary of Exit Conference ................................................................................................................. 19
Independent Auditor’s Report

Report on the Financial Statements

We have audited the accompanying financial statements of the Office of the Prothonotary (Prothonotary), which comprises the statements of assets and liabilities arising from cash transactions as of December 31, 2020 and 2019, and the related statements of cash receipts, disbursements and cash balances for the years then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to annually audit the accounts of every row office within the County and to report the results of such audits to the Chester County Commissioners, the Chester County Court of Common Pleas, the Auditor General of Pennsylvania, and to the governing body of each political subdivision which is entitled to receive funds collected on its behalf by the Prothonotary.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well
as evaluating the overall financial statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Prothonotary as of December 31, 2020 and 2019, and its cash receipts, disbursements and cash balances for the years then ended in accordance with the cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matter

In accordance with Government Auditing Standards, Internal Audit has also issued a separate report dated April 24, 2023 on our evaluation of the Prothonotary’s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, policies and/or procedures. That report is an integral part of an audit performed in accordance with Government Auditing Standards and is to be read in conjunction with this report in considering the results of our audit.

Margaret Reif
Controller
April 24, 2023
County of Chester  
Office of the Prothonotary  
Statements of Assets and Liabilities - Cash Basis  
December 31, 2020 and 2019

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash - Operating</td>
<td>$139,897</td>
<td>$151,077</td>
</tr>
<tr>
<td>Cash - Escrow Account</td>
<td>672,024</td>
<td>839,730</td>
</tr>
<tr>
<td>Cash - Automation Fund</td>
<td>310,328</td>
<td>334,017</td>
</tr>
<tr>
<td>Cash - E-Filing Account</td>
<td>55,484</td>
<td>49,835</td>
</tr>
<tr>
<td>Petty Cash/Change Funds</td>
<td>390</td>
<td>390</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$1,178,123</td>
<td>$1,375,049</td>
</tr>
</tbody>
</table>

| **Liabilities**      |        |        |
| County of Chester    | $98,809 | $114,595 |
| Commonwealth of PA   | 24,456  | 23,757  |
| Restricted Funds - Escrow Deposits | 674,723 | 842,063 |
| Restricted Funds - Automated Fund | 313,553 | 338,872 |
| Restricted Funds - E-Filing | 66,192 | 55,372 |
| Petty Cash/Change Funds | 390    | 390    |
| **Total Liabilities**| $1,178,123 | $1,375,049 |

*The accompanying notes are an integral part of these financial statements.*
### County of Chester

#### Office of the Prothonotary

**Statements of Receipts, Disbursements and Cash Balances – Cash Basis Operating Account**

For the Years Ended December 31, 2020 and 2019

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td>$1,687,707</td>
<td>$2,197,772</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>1,687,707</td>
<td>2,197,772</td>
</tr>
</tbody>
</table>

|                  |            |            |
| **Disbursements** |            |            |
| County of Chester | 1,304,049  | 1,705,512  |
| Commonwealth of PA | 344,972   | 414,751   |
| Automation Fund   | 47,280     | 64,346     |
| Receipt Deposit Distributions | 1,442 | 2,609 |
| Overpayment Refunds | 1,019 | 855 |
| Office of the Sheriff | 125 | 332 |
| **Total Disbursements** | 1,698,887 | 2,188,405 |

|                  |            |            |
| **Cash Increase (Decrease)** |   |         |
| Cash, Beginning of Year | 151,077   | 141,710   |
| **Cash, End of Year** | $139,897  | $151,077  |

*The accompanying notes are an integral part of these financial statements.*
County of Chester

Office of the Prothonotary

Statements of Receipts, Disbursements
and Cash Balances – Cash Basis
Escrow Account

For the Years Ended December 31, 2020 and 2019

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Escrow Deposits</td>
<td>$247,605</td>
<td>$446,082</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>247,605</td>
<td>446,082</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Escrow Refunds</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Disbursements</strong></td>
<td>415,311</td>
<td>1,997,418</td>
</tr>
<tr>
<td><strong>Cash Increase (Decrease)</strong></td>
<td>(167,706)</td>
<td>(1,551,336)</td>
</tr>
<tr>
<td>Cash, Beginning of Year</td>
<td>839,730</td>
<td>2,391,066</td>
</tr>
<tr>
<td><strong>Cash, End of Year</strong></td>
<td>$672,024</td>
<td>$839,730</td>
</tr>
</tbody>
</table>

*The accompanying notes are an integral part of these financial statements.*
### County of Chester

**Office of the Prothonotary**

**Statements of Receipts, Disbursements and Cash Balances – Cash Basis**  
**Automation Fund**

**For the Years Ended December 31, 2020 and 2019**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Automation Fee Deposits</td>
<td>$47,280</td>
<td>$64,346</td>
</tr>
<tr>
<td>Interest</td>
<td>$3,434</td>
<td>$4,228</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>$50,714</td>
<td>$68,574</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disbursements - County of Chester</td>
<td>74,403</td>
<td>43,559</td>
</tr>
<tr>
<td><strong>Total Disbursements</strong></td>
<td>74,403</td>
<td>43,559</td>
</tr>
<tr>
<td><strong>Cash Increase (Decrease)</strong></td>
<td>(23,689)</td>
<td>25,015</td>
</tr>
<tr>
<td>Cash, Beginning of Year</td>
<td>334,017</td>
<td>309,002</td>
</tr>
<tr>
<td><strong>Cash, End of Year</strong></td>
<td>$310,328</td>
<td>$334,017</td>
</tr>
</tbody>
</table>

*The accompanying notes are an integral part of these financial statements.*
County of Chester

Office of the Prothonotary

Statements of Receipts, Disbursements
and Cash Balances – Cash Basis
E-Filing Account

For the Years Ended December 31, 2020 and 2019

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td>$41,330</td>
<td>$51,243</td>
</tr>
<tr>
<td>Interest</td>
<td>319</td>
<td>429</td>
</tr>
<tr>
<td><strong>Total Receipts</strong></td>
<td>41,649</td>
<td>51,672</td>
</tr>
<tr>
<td><strong>Disbursements</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer Maintenance</td>
<td>36,000</td>
<td>36,000</td>
</tr>
<tr>
<td><strong>Total Disbursements</strong></td>
<td>36,000</td>
<td>36,000</td>
</tr>
<tr>
<td>Cash Increase (Decrease)</td>
<td>5,649</td>
<td>15,672</td>
</tr>
<tr>
<td>Cash, Beginning of Year</td>
<td>49,835</td>
<td>34,163</td>
</tr>
<tr>
<td><strong>Cash, End of Year</strong></td>
<td>$55,484</td>
<td>$49,835</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
Note 1 - Summary of Significant Accounting Principles

Background and Reporting Entity

The Prothonotary acts as a conduit for the Commonwealth of Pennsylvania, the County of Chester, related political subdivisions, and the citizens it serves. Consequently, the Prothonotary’s cash balance at any point in time represents undisbursed funds to one (or all) of these parties with the exception of the Prothonotary Automation Fund and E-Filing Account, as explained below. For financial statement purposes, these undisbursed funds are included as a liability of the Prothonotary.

The actual operating expenses of the Prothonotary are paid by the County of Chester. These costs include the salaries and wages of office employees, fringe benefits, postage, telephone, office supplies, computer/LAN use, and furniture and equipment. These costs are not included in the audited Statements of Cash Receipts, Disbursements, and Cash Balances.

Basis of Accounting

The books and records of the Prothonotary are maintained on the cash basis of accounting. Consequently, receipts are recognized when received rather than when assessed or otherwise due and disbursements are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying statements do not present the assets, liabilities, receipts, disbursements, and cash balances in accordance with generally accepted accounting principles.

Prothonotary Automation Fund

The Prothonotary established a new fund in May 2003, as permitted by the Commonwealth. This fund is under the sole custody of the Prothonotary. Pennsylvania House Bill No. 1715, Session of 1997, authorized the collection of a fee not to exceed $5.00 for the initiation of any action or legal proceeding. Funds collected are to be deposited into a special Prothonotary automation fund and are to be used solely for the purpose of automation and continued automation update of the Prothonotary. The office maintains a separate checking account for these funds, and the funds are designated on the balance sheet in a separate liability account. Although the funds are for use at the sole discretion of the Prothonotary for purposes of automating the office, County procurement procedures must still be adhered to when making purchases with the funds in this special account.
Note 1 - Summary of Significant Accounting Principles (continued)

Related Party Transaction

Under Pennsylvania Law, the Prothonotary functions as a collection agent and depository for the County of Chester, the Commonwealth of Pennsylvania’s Department of Revenue, and the Administrative Office of Pennsylvania Courts. Additionally, the Prothonotary functions as an escrow agent for litigants pursuant to a court order or the rules of court. Once a case has been settled, if interest has been earned on deposited funds, the Court of Common Pleas instructs the Prothonotary via court order whether the County is to retain the interest or if the interest is to be paid out to a party of the case. If interest is to be paid out, a poundage fee of 3% on the first $1,000, and 1% on the remaining balance is charged on the principal amount and is payable to the County. The exception to this directive is with landlord/tenant cases; by law, the awarding party must always receive any interest earned on funds deposited with the Prothonotary, and poundage is never deducted from those funds.

Prothonotary E-Filing Account

The Prothonotary established a new e-filing account in January 2016. This account holds e-filing fees that are collected by the County, using the payment processing company Heartland. The fees collected are $20.00 (initial filings) and $5.00 (secondary filings). After Heartland receives their commission, the remaining funds are transferred into the e-filing holding account. On a periodic basis the funds in this holding account will be paid over to the County’s Department of Computer and Information Systems in order to cover software maintenance expenditures.

Note 2 – Elected Official

Matt Holliday served as Prothonotary for the period January 3, 2016 to January 5, 2020.

Debbie Bookman now serves as Prothonotary for the period beginning January 6, 2020 to current.
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

In planning our audit of the financial statements of the Office of the Prothonotary (Prothonotary) as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Prothonotary’s internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Prothonotary’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Prothonotary’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Prothonotary’s financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all significant deficiencies or material weaknesses have been identified. Given these limitations, we did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Recommendations that on a combined basis we consider to be a material weakness.

- Independent Review of Process Results, Segregation of Duties and Execution of Processes
- Completion of Bank Reconciliations
- Federal Liens - Improper Processing and Recordkeeping
- Escheats – Process Not Completed
- Procedural Errors and Recordkeeping Matters
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

The management of the Prothonotary’s response to the findings identified in our audit is included as a supplement to the accompanying Schedule of Findings. The management of the Prothonotary’s response was not subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

As part of obtaining reasonable assurance about whether the Prothonotary’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Chester County Commissioners, the Chester County Court of Common Pleas, the Auditor General of Pennsylvania, and all other political affiliates served by the Prothonotary. This report is, however, a matter of public record, and its distribution is not limited.

Margaret Reif
Controller
Finding 1: Independent Review of Process Results, Segregation of Duties and Execution of Processes

Condition

There has been turnover within a critical position within the bookkeeping function during the period under audit which impacted the execution of internal processes including bank reconciliations, lien payment recording, escheating of unclaimed property and the recording of several accounting transactions (further discussed in Findings 3 and 5). Also, a lack of adequate segregation of duties as it relates to receipt of bank statements, performing the bank account reconciliations, recording of certain accounting transactions and management’s independent review of the results of the internal processes noted in this Finding was identified. This lack of adequate segregation of duties and an associated review of process results persisted throughout the period under audit. The lack of segregation of duties was also identified in the prior year’s audit and was not addressed in the period under audit.

Criteria

The intent of independent review of process results / segregation of duties is to ensure processes are being completed in accordance with management’s standards and to limit control over a process by one individual thus reducing the risk of error, fraud, or theft.

Cause

Limited size of fiscal staff, management oversight of the bookkeeping function and an associated lack of formal review procedures associated with the existing assignment of duties.

Effect or Potential Effect

Insufficient independent review of process results and adequate segregation of duties can result in incomplete processes and can increase risk of error, fraud, or theft.

Recommendation

Internal Audit recommends that the Prothonotary’s Office identify, assess, and implement independent reviews and adequate segregation of duties covering internal processes.
**Auditee Response:**

I agree with the finding. As of the date of this audit report, management will begin implementing procedures to address the lack of segregation of duties and covering internal processes and oversite as it relates specifically to management’s independent review of the monthly bookkeeping functions. Management will also review, approve, and sign off on bank statements, reconciliations, end of month reports and the work performed by the bookkeeper.
Finding 2: Completion of Bank Reconciliations

Condition

The initial December 31, 2020 bank reconciliations provided to Internal Audit had not been reviewed by management, did not utilize a format considered standard by Internal Audit and contained certain inaccurate reconciling items. Upon notification by Internal Audit, the bookkeeper further researched the reconciling items and adjusted or resolved most of them leaving immaterial unreconciled differences in two reconciliations. Also, upon further review, Internal Audit did not agree with certain adjusted reconciling items and communicated the details to the Prothonotary. Additionally, the prior year’s Management Letter also included a finding on the incorrect bank reconciliation method and inaccuracies.

Criteria

The bank reconciliation process should include fully reconciling the bank statement activity to the books and records and should include an evidenced review by management. Differences must be investigated and resolved. Support for those differences should be readily available upon request.

Cause

Insufficient training or knowledge, as well as limited management oversight of the bookkeeping function and a lack of formal review and sign-off on bank reconciliations.

Effect or Potential Effect

Inaccurate bank reconciliations, as well as unreconciled differences, if not rectified, can cause inaccurate cash balances to be reported on the financial statements and can increase the risk of error, fraud, or theft.

Recommendation

Internal audit recommends that the Prothonotary’s Office 1) adopt a bank reconciliation format considered standard by Internal Audit and 2) implement a management review and sign-off process for the bank reconciliations. Additionally, all bank reconciliation adjustments should be investigated and evidenced by supporting documentation at the time of reconciliation.

Auditee Response:

I agree with this finding. Bookkeeper has implemented the feedback into improvements of how the Bank Reconciliations are conducted. Bookkeeper now uses format considered standard by internal audit team, including an independent review process, documented support for reconciling adjustments and additional review by money verifiers.
Finding 3: Federal Liens - Improper Processing and Recordkeeping

Condition

On a regular and reoccurring basis, the Prothonotary’s Office receives requests from the IRS to file liens on their behalf against individuals located within Chester County. The two-step process of executing this request includes creating the lien in the system and separately creating a receipt for the funds paid by the IRS to process the lien. For the voucher listings received in the fourth quarter of 2020, the liens were created by the Prothonotary’s Office, but the funds were not receipted into the system of record until the fourth quarter of 2021.

In addition, the following items were noted relating to the sample testing performed by Internal Audit:

- The Prothonotary’s Office was not able to provide supporting documentation (IRS voucher listing) for three separate days of lien filings requested by Internal Audit.
- The IRS voucher listings that could be provided by the Prothonotary’s Office did not have the appropriate time stamp evidencing the date and time the listings were received by the Office.

Criteria

The Office should time stamp all lien voucher listings upon receipt in the mail. In addition, the lien should be created and receipted in a timely manner with all documentation retained.

Cause

Lack of training and management oversight.

Effect or Potential Effect

Improper recordkeeping and processing of IRS lien vouchers could result in the failure to record both the lien and monetary receipt. In addition, unrecorded lien receipts could result in adjustments to the bank reconciliation.

Recommendation

Internal audit recommends that the Prothonotary’s Office review and update its lien processing guide to ensure liens are recorded timely and accurately. The Office should also ensure management oversight monthly at minimum with all documentation retained and available upon request.

Auditee Response:

I agree with this finding. Upon assuming position Bookkeeper was unaware of Electronic Deposits for Federal Liens. Federal Liens are now Timestamped and receipted in a timely manner.
Finding 4: Escheats – Process Not Completed

Condition

The Prothonotary’s Office did not file the required annual unclaimed property report to the State in 2020.

Criteria

A report of uncashed checks that meet the State's unclaimed property criteria should be filed with the State annually (Prior to April 15 of each year).

Cause

The Prothonotary’s Office experienced a change in their bookkeeping position during the filing period and there was inadequate training and/or process knowledge transfer during the transition.

Effect or Potential Effect

The failure to file without proper cause can subject the Prothonotary’s Office to interest and penalty from the State in accordance with the State's Unclaimed Property Guidelines.

Recommendation

Internal Audit recommends that the Prothonotary’s Office work with the State to timely file any outstanding unclaimed property items.

Auditee Response:

I agree with this finding. Due to the turnover in staff the new bookkeeper was unaware of the process for filing of escheats. Filings for 2020 and 2021 will not be subjected to any penalty based upon a conversation had with Barbara Benkovic of PA Treasury. Escheat procedure will be conducted and filed in a timely manner.
Finding 5: Procedural Errors and Recordkeeping Matters

Conditions

The following procedural errors and recordkeeping matters were noted during our audit testing:

- In three (3) instances suspense receipts were voided and never re-receipted. The associated suspense monies were subsequently disbursed without the receipt being recorded.
- In four (4) instances suspense payments received in 2020 were not refunded in a timely manner. All were refunded in 2021.
- In two (2) instances, disbursements (including interest) were made from the escrow bank account without having a W-9 on file for the escrow recipient. Accordingly, the bank was unable to report interest earned to the recipient in accordance with IRS regulations.
- In two (2) instances, there was no evidence of cross referencing of the voided receipt to the replacement receipt. In five (5) instances, there was no evidence of cross referencing of a voided check to the replacement check. In three (3) instances, manual checks written and subsequently voided did not reflect the voided status on the check book stub.

Criteria

All financial transactions should be processed in a timely manner and should be fully recorded. Also, adequate records supporting all transactions should be maintained and should be available for review upon request.

Cause

Lack of training; failure to fully follow existing procedures and/or practices in place for recording and recordkeeping; Inadequate oversight of the accounting function (especially during a period of transition).

Effect or Potential Effect

Failure to fully follow procedures, including executing transactions in a timely manner and to maintain adequate records, can lead to errors and increase the risk of fraud or theft. In addition, related processes such as bank reconciliations can be unfavorably impacted.

Recommendation

Internal audit recommends that the Prothonotary's Office assess and, where necessary, implement additional training for staff on procedures, practices, and recordkeeping requirements. In addition, increased management oversight of the accounting function should be implemented.
Auditee Response:

I agree with this finding. Bookkeeper has implemented new practices to secure efficient recordkeeping, including executing transactions in a timely matter and having money verifiers approve/review actions such as voids, assuring that Escrow payments accruing more than $10 will not be paid out until W-9 is collected from Payee, and adequate cross-referring when required.
Count of Chester

Office of the Prothonotary

For the Years Ended December 31, 2020 and 2019

Summary of Exit Conference

An exit conference was not warranted for the audit of the Prothonotary. Debbie Bookman accepted the audit report as presented.