



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

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

Office of the Sheriff

Management Letter

Valentino F. DiGiorgio, III, Controller

To: Carolyn B. Welsh, Sheriff

Introduction

On September 24, 2012, Internal Audit completed an audit of the *Office of the Sheriff (Sheriff)*. Carissa M. Petrelia was the auditor-in-charge. 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 internal control structure. The scope of our audit included a review of the following:

- Cash, Petty Cash, and Imprest Fund
- Accounts Receivable
- Liabilities
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Escheats (Unclaimed Property)

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 September 24, 2012) should be considered in conjunction with this management letter.

Executive Summary

The management and staff of the *Sheriff* are, in all material respects, in compliance with policies and procedures imposed by the County of Chester and by the *Sheriff*. Minor findings involving internal control and compliance with policies and procedures are included within this Management Letter. Based on Internal Audit's testing and observations, it is our opinion that these deficiencies are not the result of negligence or deliberate misconduct, but are instead the consequence of one or more of the following:

- Oversight
- Human error

We want to thank the management and staff of the *Sheriff* 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 SHERIFF

FINDINGS AND RECOMMENDATIONS

FOR THE YEAR ENDED DECEMBER 31, 2011

I. INTERNAL CONTROL FINDING AND RECOMMENDATION

RECORDING / RECORDKEEPING

Finding 1: Cash Receipts

Internal Audit noted that 9.5% of non-case receipts were incomplete as to payer's name

Recommendation

Internal Audit recommends the *Sheriff* take greater care when entering receipts into the computer so that all transaction records are complete even if the receipt is not related to a case.

Auditee Response

Sheriff management concurs with the finding and recommendation.

II. COMPLIANCE WITH POLICIES AND PROCEDURES

Finding 1: Imprest Fund

Internal Audit noted that deputies are reimbursed for meals which occur before a trip begins or after a trip ends.

Recommendation

Internal Audit recommends that the *Sheriff* use the Imprest Fund for its intended purpose which is to reimburse deputies for expenses related to overnight prisoner transport. This does not include meals within the vicinity of their home base unless the transport requires overnight travel.

Auditee Response

By approval on 12/19/2003 by Carol Aichele, Controller (and currently in the process of being updated) deputies are permitted to have their meal after completing a prisoner transport.

COUNTY OF CHESTER

OFFICE OF THE SHERIFF

SUMMARY OF EXIT CONFERENCE

FOR THE YEAR ENDED DECEMBER 31, 2011

Sheriff Carolyn Welsh indicated through a written confirmation that an exit conference would be waived this year. The Sheriff has accepted the report and management letter as they are now presented.