

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



*Management Letter
Magisterial District Court 15-2-05*

For the year ended December 31, 2007

Valentino F. DiGiorgio, III

Valentino F. DiGiorgio, III, Controller

To: Magisterial District Judge Chester F. Darlington

Introduction

On October 27, 2008, Internal Audit completed an audit of Magisterial District Court 15-2-05 (*District Court*). Gretchen W. Sohn, CIA, was the auditor-in-charge. Internal Audit is required by County Code to review district courts annually to ensure compliance with policies and procedures mandated by the Administrative Office of Pennsylvania Courts and/or District Judge Administration and to assess their overall internal control structure. The scope of our audit included a review of the following:

- Cash and Petty Cash
- Undisbursed Funds
- Cash Receipts
- Manual Receipts
- Cash Disbursements
- Voided Transactions
- Overall Compliance.

Executive Summary

The management and staff of the *District Court* are, in all material respects, in compliance with policies and procedures set forth by the Administrative Office of Pennsylvania Courts and directives imposed by District Judge Administration. Internal Audit did not identify any matters of a significant nature in the area of compliance or in the overall internal control structure. Additionally, our observations and testing revealed no audit findings in any of the areas tested.

The management and staff of the *District Court* should be commended for their dedication to excellence. The Internal Audit Department offers its compliments to an extremely knowledgeable and well-trained staff.

We would like to thank the management and staff of the *District Court* for their cooperation and assistance during the course of this audit. Please feel free to contact our office at (610) 344-6797 should you have any questions or concerns.

COUNTY OF CHESTER
MAGISTERIAL DISTRICT COURT 15-2-05
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2007

There were no findings for the year under audit, therefore an exit conference was not warranted. Magisterial District Judge Chester F. Darlington has accepted the Audit Report and Management Letter as presented.