

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



*Management Letter  
Office of the Clerk of Courts  
For the year ended December 31, 2008*

*Valentino F. DiGiorgio III*

Valentino F. DiGiorgio, III, Controller

**To: Teena A. Peters, Clerk of Courts**

### **Introduction**

On December 22, 2009, Internal Audit completed an audit of the *Office of the Clerk of Courts (Clerk)* and *Adult Probation (APO)*. Sharon Kaye Jones, CIA was the auditor-in-charge and was assisted by 1 additional member of the audit team. 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 control structure. The scope of the audit included a review of the following:

- Cash and Petty Cash
- Liabilities
- Manual Receipts
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Automation Fund
- Unclaimed Property – Escheats

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 December 22, 2009) should be considered in conjunction with this management letter.

### **Executive Summary**

The management and staff of the *Clerk* are, in all material respects, in compliance with policies and procedures imposed by the County of Chester and the Commonwealth of Pennsylvania. Our audit disclosed only one internal control weakness which requires management's attention. The staff of the *Clerk* should be complimented for their commitment to excellence.

Although this audit included the work of the *Clerk* and *APO*, management has requested that two separate reports be issued, each one independent of the other. Matters specific to *APO* have been removed from this document and included in the management letter addressed to the Chief Probation Officer.

Internal Audit would like to thank the management and staff of the *Clerk* and *APO* for their cooperation and assistance during the course of this audit. Please feel free to contact our office at (610) 344-5913 should you have any questions or concerns.

**COUNTY OF CHESTER**  
**OFFICE OF THE CLERK OF COURTS**  
**FINDINGS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

**I. INTERNAL CONTROL FINDINGS AND RECOMMENDATIONS**

**SAFEGUARDING OF ASSETS**

**Finding 1: Automation Fee**

Automation fees collected in December 2008 were not deposited into the Automation Fund checking account until March 2009. The fees collected by *APO* were properly paid over to the *Clerk* on January 8, 2009. Fees collected by the *Clerk* were paid over to the County in January 2009 and then subsequently vouchered and remitted back to the *Clerk* on February 3, 2009. Both checks were held until March 9, 2009 when they were deposited into the checking account along with the January and February fees collected by *APO*.

**Recommendation**

Deposits to the Automation Fund should be made in a timely manner. At no time should checks be held in lieu of deposit into a bank account.

**Auditee Response**

Finding noted. The Clerk will comply in the future.

**COUNTY OF CHESTER**  
**OFFICE OF THE CLERK OF COURTS**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

Due to the nature of the audit findings and recommendations, an exit conference was not warranted for the 2008 audit. Management of the Office of the Clerk of Courts has chosen to accept the report as presented.