

The County of Chester

Office of the Controller

Internal Audit

Department



Annual Audit Report
For the year ended December 31, 2009




*County of Chester
Office of the Controller*

INTERNAL AUDIT DEPARTMENT

Mission Statement

Pursuant to Article XVII: Sections 1722 to 1724, it is the duty and responsibility of the Chester County Internal Auditors to:

- Audit, settle, and adjust the accounts of every parole and probation officer appointed by the court who shall receive moneys from any person(s) paid under any order, sentence or judgment of any court within the County;
 - Audit, settle, and adjust those accounts which contain moneys appropriated by the County to units of the National Guard;
 - Annually audit the accounts of every alderman, magistrate or district justice within the County and report the results of such audits to the County Commissioners, the Auditor General and to the governing body of each political subdivision which is entitled to receive any moneys or funds collected by such alderman, magistrate or district justice;
 - Audit all taxes, penalties, fines and costs collected by the County Treasurer and belonging to any city, borough, township, or school district which are entered and carried on the books of the County;
 - Audit, settle, and adjust the accounts of the County Treasurer with the State Treasury, and of each of such other offices in the County receiving money for the use of the Commonwealth.
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INTERNAL AUDIT DEPARTMENT

Statement of Purpose, Authority and Responsibility

The County of Chester Internal Audit Department is comprised of four accounting / auditing professionals including an Internal Audit Manager, two Senior Auditors, and one Staff Auditor. The department reports administratively to the County's Deputy Controller and functionally to the County Controller and a three member Board of Commissioners.

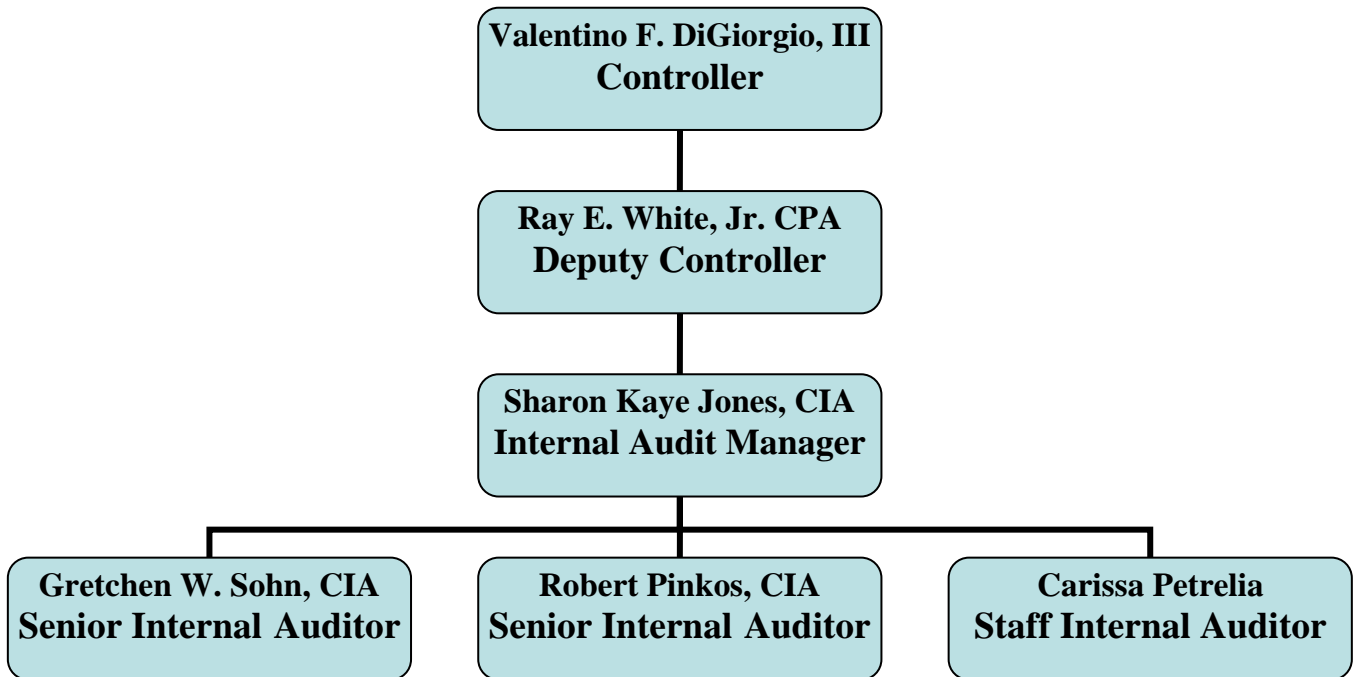
In accordance with County Code requirements, the Chester County Internal Audit Department is authorized to direct a broad comprehensive program of internal auditing within the County. The auditors are responsible for examining and evaluating the adequacy and effectiveness of the systems of internal control established by the various agencies of the County and to audit, settle, and adjust the accounts and financial statements of these same agencies annually. In accomplishing these activities, the Manager of Internal Audit, as well as all members of the audit staff, are authorized to have full, free, and unrestricted access to all County records, property, and personnel, except as restricted by law.



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INTERNAL AUDIT DEPARTMENT

Organizational Chart





*County of Chester
Office of the Controller*

INTERNAL AUDIT DEPARTMENT


Staff Credentials and Certifications

Sharon Kaye Jones, *Internal Audit Manager*
Bachelor of Science, Villanova University, 1984
Certified Internal Auditor (CIA) 1993
25 years internal audit experience

Gretchen W. Sohn, *Senior Auditor*
Bachelor of Science, West Chester University, 1970
Certified Internal Auditor (CIA) 1992
26 years experience (5 years accounting / 21 years internal audit)

Robert Pinkos, *Senior Auditor*
Bachelor of Science, West Chester University, 2001
Certified Internal Auditor (CIA) 2007
8 years experience (3 years accounting / 5 years internal audit)

Carissa M. Petrelia, *Staff Auditor*
Bachelor of Science, West Chester University, 2004
5 years experience (2.5 years finance/accounting / 2.5 internal audit)



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INTERNAL AUDIT DEPARTMENT

2009 Internal Audit Hours

<u>User Department</u>	<u>Hours</u>
Clerk of Courts /APO	356.00
Correctional Center	102.50
County Controller:	
Administration / Other	1,049.25
Continuing Education	125.00
Staff / Other Meetings	20.00
Special Projects / Performance Audits	244.50
Holiday, Vacation, Medical, Comp and Personal Time	1,326.25
County Prison	258.25
County Sheriff	343.50
DCIS / Telecommunications	462.50
District Attorney	48.50
District Courts	1,413.50
Emergency Services	608.25
Facilities Management	165.50
Finance	8.50
Parks	49.50
Pocopson Home	83.50
Prothonotary	369.50
Recorder of Deeds	122.50
Register of Wills	98.00
Row Offices - General	3.50
 Total Audit Hours	 <u><u>7,258.50</u></u>

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INTERNAL AUDIT DEPARTMENT

2009 Audit Summary

Annual Audits Required by County Code

<u><i>Auditee</i></u>	<u><i>Reportable Conditions</i></u>
District Court 15-1-01	None
District Court 15-1-02	None
District Court 15-1-03	None
District Court 15-1-04	None
District Court 15-1-05	None
District Court 15-2-01	None
District Court 15-2-03	None
District Court 15-2-05	None
District Court 15-2-06	None
District Court 15-2-07	None
District Court 15-3-01	None
District Court 15-3-04	None
District Court 15-3-05	None
District Court 15-3-06	None
District Court 15-3-07	None
District Court 15-4-01	None
District Court 15-4-02	None
District Court 15-4-03	None
District Court 15-4-04	None
Adult Probation	None
Clerk of Courts	None
Correctional Center	None
County Prison	None
County Sheriff	None
Prothonotary	None
Recorder of Deeds	None
Register of Wills	None



2009 Audit Summary (continued)

Annual Audits Required by State

<u>Auditee</u>	<u>Reportable Conditions</u>
Drug Forfeiture	None
Pocopson Home (Guest Fund)	None

Performance Audits

Wireless Devices	Non-compliance with County policy regarding personal use
Emergency Services	Authorization / Documentation / Recordkeeping / Operational and Economic Inefficiencies

Special Projects Requested by Management

Auto Supply Inventory	Not Applicable
Central Stores Inventory	Not Applicable
Print Shop Inventory	Not Applicable
Agency Funds Compilation	Not Applicable






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INTERNAL AUDIT DEPARTMENT

2010 Goals and Objectives

- To complete all Row Office and District Court audits in a timely manner within the year.
 - To continue to incorporate new audits into the audit schedule over the next 3 years as a result of the 2006 Audit Risk Re-assessment.
 - To conduct “performance audits” in addition to financial audits at the request of the Controller as a means to increase County efficiency and save taxpayers money.
 - To prepare the Agency Fund footnote disclosure for inclusion in the DCED report as well as the CAFR.
 - To continue to complete 40 hours of continuing education annually to keep abreast of new accounting / auditing issues and pronouncements as required by the GAO Yellow Book.
 - To help maintain and update the new Audit Department subdirectory within the Office of the Controller Website.
 - To continue to provide assistance to the Controller with respect to special projects and other tasks.
 - To assist the department’s staff auditor as she prepares to achieve her CIA certification.
 - To hire and train a new audit professional.
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*To the Chester County Controller and
Board of Commissioners:*

Although 2009 was a difficult and challenging year, the internal audit staff continued to move forward in a positive direction. In addition to our annual commitments, we successfully completed two more performance audits, and assisted the external audit firm with the County's Tri-Annual audit of Emergency Services.

As we look ahead to the future, we are committed to the County's development and implementation of a strategic plan and are prepared to ensure that the goals of the Office of the Controller are addressed and met.

As always, it is a pleasure to service you. We look forward to another positive and productive year.

Kindest regards,



*Sharon Kaye Jones, CIA
Internal Audit Manager*

