

The County of Chester
Office of the Controller
Internal Audit Department



Annual Report
For the year ended December 31, 2019



*County of Chester
Office of the Controller*

INTERNAL AUDIT DEPARTMENT

Mission Statement

The mission of the County of Chester Internal Audit Department is to serve the citizens and taxpayers of the County of Chester through the performance of independent, objective reviews and evaluations of all relevant activities. In performing these duties, the Internal Audit Department will endeavor to assist administrators and department managers in achieving the best utilization and administration of taxpayer resources. These efforts are intended to improve County operations and to help ensure that the County is fulfilling its fiduciary responsibilities to its citizens and taxpayers.

Contact Information

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INTERNAL AUDIT DEPARTMENT


Statement of Purpose, Authority and Responsibility

The County of Chester Internal Audit Department is comprised of three accounting / auditing professionals including an Internal Audit Manager and two Senior Auditors. 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 County of Chester Internal Audit Department is authorized to direct a broad comprehensive program of internal auditing within the County. The Internal Audit Department is 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.

In accordance with Generally Accepted Government Accounting and Auditing Standards, the Internal Audit Department is responsible for ensuring that (1) the audit is conducted by personnel who collectively have the necessary skills, (2) independence is maintained, (3) applicable standards are followed in planning and conducting audits and reporting the results, (4) significant noncompliance or abuse (fraud) should be properly investigated and reported to the appropriate level of management; (5) auditors should report recommendations for actions to correct problems and to improve operations.

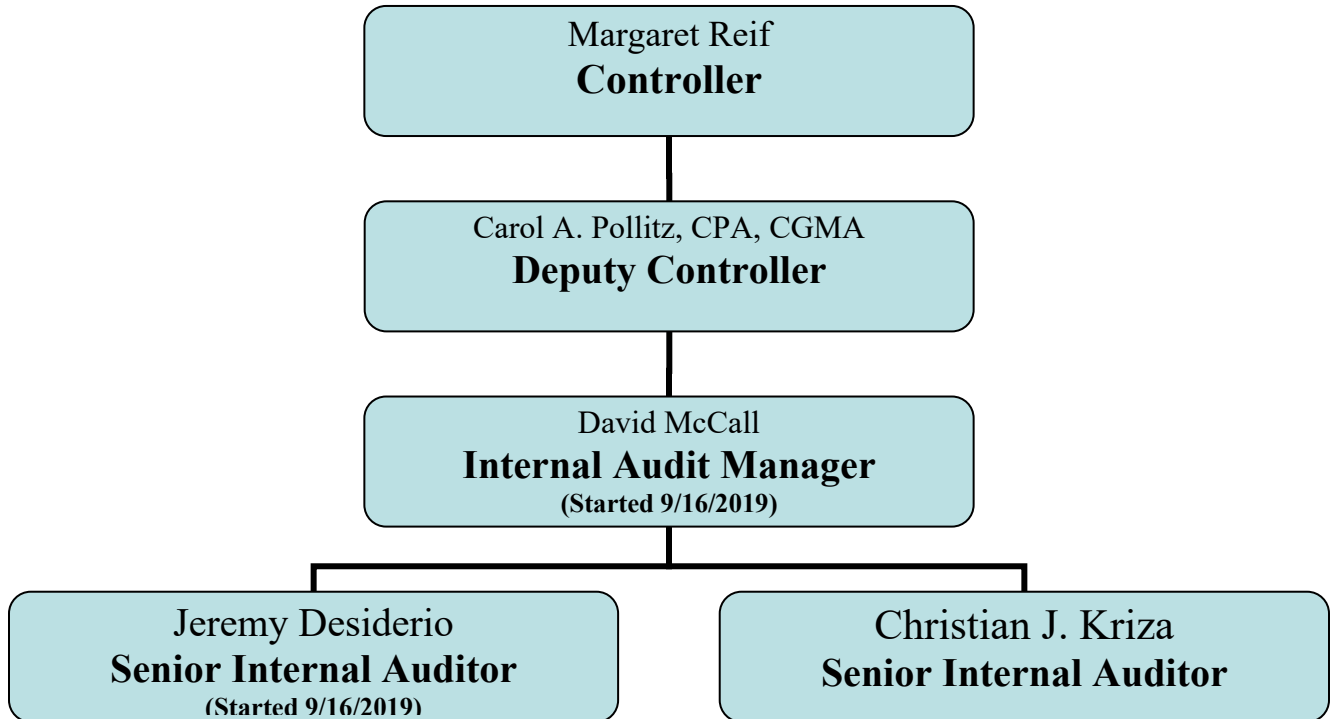
The County of Chester Internal Audit Department complies with the *Government Auditing Standards*, which requires the audit staff to obtain a minimum of 80 hours of professional continuing education requirements every two years with 24 hours in government related courses.



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INTERNAL AUDIT DEPARTMENT

Organizational Chart



Other Staff Members Who Left the Department in 2019:

Jun Iwata, Manager – June
Carissa Petrelia, Senior Auditor – August

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INTERNAL AUDIT DEPARTMENT

2019 Audit Summary

Annual Audits Required by County Code (For FYE December 31, 2018)

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

* Denotes audits performed by the CPA Firm of Zelenkofske Axelrod LLC.



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INTERNAL AUDIT DEPARTMENT

2019 Audit Summary

Special Projects Requested by Management

Agency Funds Compilation
Domestic Relations
Print Shop Inventory
Recorder of Deeds
Sheriff Overtime
Treasurer Agreed Upon Procedures*

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