



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

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

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***Register of Wills/  
Clerk of the Orphans' Court***

Management Letter

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Valentino F. DiGiorgio, III, Controller

**To: Terri Clark, Register of Wills/Clerk of the Orphans' Court  
On behalf of Paula Gowen**

**Introduction**

On February 15, 2012, Internal Audit completed an audit of the *Register of Wills/Clerk of the Orphans' Court (Register)*. Christian J. Kriza was the auditor-in-charge. Internal Audit is required by the 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 and Petty Cash
- Court Ordered Escrow Accounts
- Liabilities
- Cash Receipts
- Manual Receipts
- Inheritance Tax Receipts
- Cash Disbursements
- Voided Transactions

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 Internal Control over Financial Reporting and on Compliance and Other Matters concurrent with this Management Letter. Disclosures and other information in that Report (also dated February 15, 2012) should be considered in conjunction with this Management Letter.

**Executive Summary**

The management and staff of the *Register* are in all material respects, in compliance with policies and procedures imposed by the County of Chester and by the *Register*. There were no matters of a significant or insignificant nature related to internal controls or overall compliance noted during this audit.

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

We want to thank the management and staff of the *Register* for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-5906 should you have any questions or concerns.

**COUNTY OF CHESTER**  
**REGISTER OF WILLS/CLERK OF THE ORPHANS' COURT**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

An exit conference was not warranted for the audit of the Register of Wills / Clerk of the Orphans' Court, Register of Wills Terri Clark has accepted the report as presented