

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



*Management Letter
Pocopson Home Guest Fund
For the year ended December 31, 2009*

Valentino F. DiGiorgio III

Valentino F. DiGiorgio, III, Controller

**To: David A. Holland, Administrator
Pocopson Home**

Introduction

On January 10, 2011, Internal Audit completed an audit of the *Pocopson Home Guest Fund (Fund)* for the year ended December 31, 2009. Carissa Petrelia was the auditor-in-charge. Internal Audit is required by 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
- Cash Receipts
- Cash Disbursements
- Voided Transactions
- Overall Compliance.

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 that report (also dated January 10, 2011) should be considered in conjunction with this management letter.

Executive Summary

The management and staff of the Pocopson Home are, in all material respects, in compliance with federal and Commonwealth regulations applicable to the maintenance of the *Fund*. There were no matters of a significant or insignificant nature related to internal or procedural controls noted during this audit.

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

We want like to thank the accounting director and the accounting staff for their cooperation and assistance during the course of this audit.

Please feel free to contact our office at (610) 344-6064 should you have any questions or concerns.

COUNTY OF CHESTER
POCOPSON HOME GUEST FUND
SUMMARY OF EXIT CONFERENCE
FOR THE YEAR ENDED DECEMBER 31, 2009

The audit disclosed no procedural or internal control findings; therefore an exit conference is not warranted. Pocopson Home Administrator, David A. Holland, has accepted the Audit Report and Management Letter as presented.