

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



*Management Letter  
Office of the Register of Wills / Clerk of Orphans'  
Court*

*For the year ended December 31, 2009*

*Valentino F. DiGiorgio III*

Valentino F. DiGiorgio, III, Controller

**To: Paula Gowen, Register of Wills/Clerk of the Orphans' Court**

**Introduction**

On October 19, 2010, Internal Audit completed an audit of the *Office of the Register of Wills/Clerk of the Orphans' Court (Register)*. Carissa M. Petrelia 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 Compliance and Internal Control over Financial Reporting concurrent with this Management Letter. Disclosures and other information in that Report (also dated October 19, 2010) 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) 344-6064 should you have any questions or concerns.

**COUNTY OF CHESTER**  
**OFFICE OF THE REGISTER OF WILLS/CLERK OF ORPHANS' COURT**  
**SUMMARY OF EXIT CONFERENCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

An exit conference was not warranted for the audit of the Register of Wills / Clerk of Orphans' Court. Register of Wills Paula Gowen has accepted the report as presented.