

County of Berks, Office of the Controller

Berks County Services Center

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Sandra M. Graffius, County Controller

Jack A. Linton, Esq., Solicitor

January 21, 2011

Mrs. Kathy Y. Monroe
Executive Director of Aging
Office of Aging
8th Floor County Services Building
Reading, Pa 19601

Re: Independent Internal Auditor's Report

Dear Mrs. Monroe:

Based on prior work performed in the Office of Aging and our commitment to periodically review Annual Guardianships reports, we judgmentally selected 10 of 24 reports filed during the period April 2010 to December 2010. We performed a limited review of the Office of Aging's timeliness and accuracy with filing the Guardian's Annual reports.

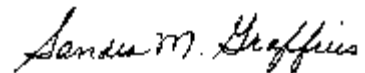
Our review consisted of clerical testing and verifying the accuracy of the Annual report categories listed below to the ward's check book balance, investment accounts and cash/gift card ledgers balances:

1. The initial balance on hand for the ward (Line 4 on the report).
2. Sources of income identified for the ward (Line 5 on the report)
3. Payments made for the ward during the fiscal period (Line 6 on the report)
4. Present principal assets of the Ward (Line 7 on the report)
5. The present amount and sources of income for the ward (Line 8 on the report)
6. The present monthly expenses for the ward (Line 9 on the report)
7. The Office of Aging's compensation for the fiscal period (Line 11 on the report)

8. Timeliness with filing the report (30 days after the end of the ward's fiscal year or the date of death if final report)
9. Signature by the proper authority (Guardian appointed by the court)

There were no findings identified in this review.

Yours truly,

A handwritten signature in cursive script that reads "Sandra M. Graffius".

Sandra M. Graffius

cc. Sandra L. Kieffer
Andrea Z. Kurtz
Edward B. Michalik, Jr.
Christine M. Sadler