



County of Berks, Office of the Controller

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September 22, 2014

Mr. Fred Sheeler
Recorder of Deeds
Office of the Recorder of Deeds
County of Berks, Pennsylvania

Re: Internal Auditor's Report

Dear Mr. Sheeler:

We have completed our internal audit of the Office of the Recorder of Deeds for the period January 1, 2008 through December 31, 2010 and have attached the internal audit report for your review and consideration. No response is required. The attached report is the final report.

I would like to thank you for your cooperation and for the courtesies extended by your staff to mine during the course of our audit. If you have any questions concerning our audit or the attached report, I would be glad to discuss them with you.

Yours truly,

Sandra M. Graffius

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**COUNTY OF BERKS - INTERNAL AUDITOR'S REPORT
OFFICE OF THE RECORDER OF DEEDS
FOR THE PERIOD JANUARY-01-2008 THROUGH DECEMBER-31-2010**

BACKGROUND INFORMATION

As a result of extensive external examinations by the Commonwealth and special audit teams covering the time frame from January 1, 2008 through December 31, 2010, internal audits were waived for the years 2006 and 2007. Additionally, a new Recorder of Deeds took office in 2008. The new Recorder of Deeds implemented a new cashiering system in year 2009. Due to Internal Audit being in arrears of their audit schedule for the Office of the Recorder of Deeds, a management decision was made to issue a non-financial report for audit years 2008 through 2010 and adjust the schedule to begin with audit years 2011 and 2012 to be initiated during 2013.

SCOPE

For the years 2008 through 2010, we tested receipts and disbursements on a limited basis. We also performed cash proofs for the general and writ accounts.

SUMMARY

No significant findings were noted.